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ELEVENTH REPORT

— OF THE —

ASSOCIATION OF AMERICAN  
RAILWAY ACCOUNTING OFFICERS.

(NEW YORK MEETING.)

MAY 27TH AND 28TH, 1896.

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Printed by J. C. Winslow (Printer), Chicago.

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A75







HE 22.41  
A75

## ELEVENTH REPORT

OF THE

# Association of American Railway Accounting Officers.

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EIGHTH ANNUAL MEETING,  
NEW YORK CITY.

MAY 27 AND 28, 1896.

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CHICAGO:  
J. C. WINSHIP COMPANY, PRINTERS,  
21-23 PLYMOUTH PLACE.

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## Officers and Executive Committee.

1896-97.

---

**PRESIDENT:**

**ERASTUS YOUNG,**  
Auditor, Union Pacific System, Omaha, Neb.

**FIRST VICE-PRESIDENT:**

**H. M. KOCHERSPERGER,**  
Comptroller, New York, New Haven & Hartford R. R., New Haven, Conn.

**SECOND VICE-PRESIDENT:**

**CARLTON HILLYER,**  
Auditor, Georgia R. R., Augusta, Ga.

**SECRETARY AND TREASURER:**

**C. G. PHILLIPS,**  
134 Van Buren Street, Chicago, Ill.

---

### EXECUTIVE COMMITTEE.

TERM EXPIRES 1897.

**R. I. FARRINGTON**..Comptroller, Great Northern Ry. Line, St. Paul, Minn.  
**R. H. HILL**.....Auditor, Lake Shore & Michigan Southern Ry., Cleveland, Ohio.  
**W. H. DUDLEY**.....Auditor, The New England R. R., Boston, Mass.  
**T. W. ROBY**.....Auditor, Florida Central & Peninsular R. R., Jacksonville, Fla.

---

TERM EXPIRES 1898.

**I. G. OGDEN**.....Comptroller, Canadian Pacific Ry., Montreal, Quebec.  
**H. D. BULKLEY**.....Comptroller, Baltimore & Ohio R. R., Baltimore, Md.  
**G. S. HOBBS**.....Auditor, Southern Railway, Washington, D. C.  
**C. G. WARNER**.....Vice-President and General Auditor, Missouri Pacific Ry., St. Louis, Mo.

## STANDING FREIGHT COMMITTEE.

---

WM. NICHOLSON, CHAIRMAN.

---

TERM EXPIRES 1897.

NAME.	OFFICE.	ROAD.	RESIDENCE.
JEFFERSON JUSTICE,	Aud. Frt. Rcts.	Penn. R. R.	Philadelphia, Pa.
E. E. KRUTHOFFER,	Frt. Acct.	C. C. C. & St. L.	Cincinnati, O.
C. H. BRONSON,	Auditor.	P. & L. E.	Pittsburgh, Pa.
A. D. OYER,	Asst. Frt. Aud.	C. & N.-W.	Chicago, Ill.
WM. O'CONNELL,	Aud. Rcts.	M. K. & T.	St. Louis, Mo.
C. D. BIRD,	Frt. Aud.	C. B. & Q.	Chicago, Ill.
M. C. TULLY,	Aud. Frt. Accts.	L. S. & M. S.	Cleveland, O.
F. H. CRUMP,	Asst. Aud.	So. Ry.	Washington, D. C.

---

TERM EXPIRES 1898.

NAME.	OFFICE.	ROAD.	RESIDENCE.
WM. NICHOLSON,	Auditor.	Fall Brook	Corning, N. Y.
W. C. SCOTT,	Aud. Frt. Rcts.	Lehigh Valley	Philadelphia, Pa.
D. B. HOWARD,	Auditor.	Wabash	St. Louis, Mo.
R. S. McIVER,	Aud. Rcts.	Plant System	Savannah, Ga.
W. F. DUDLEY,	Frt. Aud.	C. M. & St. P.	Chicago, Ill.
J. G. DREW,	Auditor	St. J. & G. I.	St. Joseph, Mo.
O. C. POST,	Auditor	M. & St. L.	Minneapolis, Minn.

## STANDING PASSENGER COMMITTEE.

F. O. WALDO, CHAIRMAN.

TERM EXPIRES 1897.

NAME.	OFFICE.	ROAD.	RESIDENCE.
F. O. WALDO.....	Asst. Aud.....	Mich. Cent.....	Detroit, Mich.
C. H. QUARLES .....	Aud. Pass. Traffic.	Phila. & Reading..	Philadelphia, Pa.
W. S. RONEY.....	Auditor.....	T. H. & L.....	Terre Haute, Ind.
J. M. WATKINS.....	Aud. Rev.....	B. & O.....	Baltimore, Md.
F. B. EVERETT.....	Auditor.....	C. H. V. & T.....	Columbus, O.
JOS. E. COX .....	Auditor.....	R. F. & P.....	Richmond, Va.
C. W. McGUIRE .....	Auditor.....	P. D. & E.....	Evansville, Ind.
E. D. USNER .....	Auditor.....	T. P. & W.....	Peoria, Ill.

TERM EXPIRES 1898.

NAME.	OFFICE.	ROAD.	RESIDENCE.
H. D. FOSTER .....	Aud. F. & T. Acc'ts.	C. B. & K. C.....	St. Joseph, Mo.
C. W. GARDNER .....	Auditor.....	M. St. P. & S. S. M..	Minneapolis, Minn.
S. G. BROWN.....	Asst. Aud.....	Wis. Cent. Lines..	Milwaukee, Wis.
H. W. McFARLANE ..	Asst. Tkt. Aud....	C. & N.-W.....	Chicago, Ill.
W. L. MAURY.....	Auditor.....	I. & G. N.....	Palestine, Texas.
A. J. GILLINGHAM....	Asst. Aud. P. Rets.	Penna.....	Philadelphia, Pa.
C. M. ATWOOD .....	Aud. Pass. Rets...	A. T. & S. F.....	Topeka, Kan.

**STANDING COMMITTEE ON DISBURSEMENTS.**

---

**J. H. STURGIS, CHAIRMAN.**

---

**TERM EXPIRES 1897.**

NAME.	OFFICE.	ROAD.	RESIDENCE.
G. O. WATERMAN...	Aud. Rcts. & Dis.	C. R. R. of N. J.	New York.
F. A. HEALY .....	Auditor .....	S. C. & G.	Charleston, S. C.
I. ANDERSON.....	Aud. Disbt's.....	Ill. Cent.....	Chicago, Ill.
J. H. STURGIS.....	Asst. Treas.....	St. L., K. & N.-W.	St. Joseph, Mo.
S. CHAPMAN.....	Gen. Auditor.....	Interoceanic Ry.	of Mexico.....City of Mexico.

---

**TERM EXPIRES 1898.**

NAME.	OFFICE.	ROAD.	RESIDENCE.
A. DOUGLAS .....	Auditor .....	St. L. & S. F.	St. Louis, Mo.
D. C. COPPERSTONE,	Asst. Aud. Disbt's.	Pennsylvania Co.	Pittsburgh, Pa.
I. S. LAUCK.....	Aud. Disbt's.....	A.T. & S. F. Ry. Co.	Topeka, Kan.
P. L. FISHER .....	Aud.M. & L. Accts.	S. C. & P.	Chicago, Ill.

### **SPECIAL COMMITTEE ON MISCELLANEOUS SETTLEMENTS.**

---

**J. O. CLIFFORD, CHAIRMAN.**

---

NAME.	OFFICE.	ROAD.	RESIDENCE.
J. O. CLIFFORD.....	Frt. Aud .....	C. & N.-W....	Chicago, Ill.
F. E. DRAPER.....	Aud. Frt. Rcts ....	Great Northern....	St. Paul, Minn.
H. A. RUBIDGE.....	Auditor.....	C. & E. I.....	Chicago, Ill.
P. A. HEWITT.....	Auditor.....	C. C. C. & St. L....	Cincinnati, Ohio.
S. C. MATTHEWS.....	Auditor.....	C. R. I. & P.....	Chicago, Ill.

---

### **SPECIAL COMMITTEE ON CAR ACCOUNTING.**

---

**S. C. JOHNSON, CHAIRMAN.**

---

NAME.	OFFICE.	ROAD.	RESIDENCE.
S. C. JOHNSON .....	Gen. Auditor.....	St. L. & S.-W.....	St. Louis, Mo.
E. S. THOMAS .....	Auditor. ....	B. & O. S.-W.....	Cincinnati, Ohio.
J. S. FORD .....	Comptroller .....	K. C., F. S. & M....	Kansas City, Mo.
F. B. EVERETT.....	Auditor .....	C. H. V. & T.....	Columbus, Ohio.
W. S. WHITNEY.....	Auditor.....	E. & T. H.. .....	Evansville, Ind.

# **ORGANIZATIONS.—OFFICERS AND EXECUTIVE COMMITTEES.**

YEAR.	OFFICERS.	EXECUTIVE COMMITTEE.
1888-1889.	MARSHALL M. KIRKMAN ..... President. M. RIEBENACK ..... First Vice-President. G. L. LANSING ..... Second Vice-President. C. G. PHILLIPS ..... Secretary-Treasurer.	J. P. WHITEHEAD. C. G. WARNER. CUSHMAN QUARRIER. S. B. WILEY. S. M. WILLIAMS. CHAUNCEY KELSEY. D. A. WATERMAN. STEPHEN LITTLE.
1889-1890.	M. RIEBENACK ..... President. STEPHEN LITTLE ..... First Vice-President. CUSHMAN QUARRIER ..... Second Vice-President. C. G. PHILLIPS ..... Secretary-Treasurer.	CHAUNCEY KELSEY. J. P. WHITEHEAD. J. C. COURTNEY. C. I. STURGIS. A. DOUGLAS. S. M. WILLIAMS. O. W. MINK. D. A. WATERMAN.
1890-1891.	M. RIEBENACK ..... President. CUSHMAN QUARRIER ..... First Vice-President. D. A. WATERMAN ..... Second Vice-President. C. G. PHILLIPS ..... Secretary-Treasurer.	CHAUNCEY KELSEY. C. I. STURGIS. J. C. COURTNEY. S. M. WILLIAMS. A. DOUGLAS. J. P. WHITEHEAD. O. W. MINK. C. P. LELAND.
1891-1892.	CUSHMAN QUARRIER ..... President. D. A. WATERMAN ..... First Vice-President. CHAUNCEY KELSEY ..... Second Vice-President. C. G. PHILLIPS ..... Secretary-Treasurer.	C. I. STURGIS. G. W. BOOTH. S. M. WILLIAMS. M. RIEBENACK. J. P. WHITEHEAD. G. L. LANSING. C. P. LELAND. CARLTON HILLYER.
1892-1893.	D. A. WATERMAN ..... President. G. W. BOOTH ..... First Vice-President. J. O. LUFFORD ..... Second Vice-President. C. G. PHILLIPS ..... Secretary-Treasurer.	J. C. WELLING. C. I. STURGIS. M. RIEBENACK. M. C. HEALION. G. L. LANSING. ERASTUS YOUNG. CARLTON HILLYER. STEPHEN LITTLE.
1893-1894.	C. P. LELAND ..... President. G. L. LANSING ..... First Vice-President. G. M. TAYLOR ..... Second Vice-President. C. G. PHILLIPS ..... Secretary-Treasurer.	C. I. STURGIS. H. M. KOCHERSPERGER. M. C. HEALION. W. K. GILLET. ERASTUS YOUNG. L. A. ROBINSON. STEPHEN LITTLE. W. N. D. WINNE.
1894-1895.	C. I. STURGIS ..... President. ERASTUS YOUNG ..... First Vice-President. E. S. THOMAS ..... Second Vice-President. C. G. PHILLIPS ..... Secretary-Treasurer.	H. M. KOCHERSPERGER. S. C. JOHNSON. W. K. GILLET. C. T. MOREL. L. A. ROBINSON. P. A. HEWITT. W. N. D. WINNE. J. W. COXE.
1895-1896.	G. W. BOOTH ..... President. J. J. BURR ..... First Vice-President. H. M. KOCHERSPERGER ..... Second Vice-President. C. G. PHILLIPS ..... Secretary-Treasurer.	S. C. JOHNSON. R. I. FARRINGTON. C. T. MOREL. R. H. HULL. P. A. HEWITT. W. H. DUDLEY. J. W. COXE. T. W. ROBY.
1896-1897.	ERASTUS YOUNG ..... President. H. M. KOCHERSPERGER ..... First Vice-President. CARLTON HILLYER ..... Second Vice-President. C. G. PHILLIPS ..... Secretary-Treasurer.	R. I. FARRINGTON. I. G. OGDEN. R. H. HULL. H. D. BULKLEY. W. H. DUDLEY. G. S. HOBBS. T. W. ROBY. C. G. WARNER.

MINUTES OF EIGHTH ANNUAL MEETING  
OF THE ASSOCIATION OF AMERICAN  
RAILWAY ACCOUNTING OFFICERS,  
HELD AT NEW YORK CITY, MAY 27th  
AND 28th, 1896.

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The convention assembled at the Murray Hill Hotel, May 27th, 1896, at 10 o'clock A. M., the President in the chair. Assembling.

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The Secretary read the roll of members and a quorum was found to be present.\* Calling roll.

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The minutes of the last annual meeting having been printed and sent to each member, the reading thereof was dispensed with and they were adopted. Adoption of minutes.

---

The Secretary made his report, which was, on motion, received.† Secretary's report.

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The Secretary's report having stated that the following members had died during the year, viz.: G. W. Miller, Gilbert W. Ledlie, Milo S. Freeman, G. L. Lansing, A. P. Lewis and H. Gabelman, it was, on motion, Deceased members.

*Resolved*, That the President appoint committees of three members each to formulate and submit to this meeting suitable resolutions in regard to the deaths of members named.

---

\*Names of members present are indicated by an \* in the list of members appended hereto.—SECRETARY.

†The text of this report and of the Secretary's financial statement will be found in the appendix hereto (see pages 43 to 47).—SECRETARY.

In accordance with this resolution the President appointed the following committees:

On the death of Gerit L. Lansing:

Stephen Little, *Chairman*.

C. I. Sturgis.

M. Riebenack.

On the death of G. W. Miller:

G. B. Dunbar, *Chairman*.

C. D. Bird.

G. J. Pollock.

On the death of G. W. Ledlie:

W. C. Ransom, *Chairman*.

W. H. Park.

Thos. Eedson.

On the death of Milo S. Freeman:

C. Hillyer, *Chairman*.

Wm. Hawn.

J. D. Maney.

On the death of A. P. Lewis:

W. S. Roney, *Chairman*.

C. W. McGuire.

F. M. Brine.

On the death of H. Gabelman:

D. B. Howard, *Chairman*.

E. S. Benson.

J. O. Clifford.

The several committees named subsequently reported to the meeting, and their several reports were unanimously adopted by rising votes.\*

---

\*These reports will be found at pages 113 to 120 of this report.—SECRETARY.

## ADDRESS OF PRESIDENT.

GENTLEMEN :

Again it is our privilege to meet together. Once more to renew pleasant associations and friendships and to counsel one with another as to matters of general interest bearing upon the more prosaic duties of our profession. I congratulate the Association on the prospects of a profitable and pleasurable session, and before entering upon the regular duties, beg your indulgence while I submit some observations on the outlook, and brief account of my stewardship.

President's  
Address.

The operations of the year have not been signalized by any specially important movements or developments. The broad foundations for good result, which have been laid in the past, have proven adequate to the structure which is slowly but surely being reared thereon. The great objects of our Association, intelligence of conception and uniformity of practice in railway accounting, are being steadily achieved, and at no time since our organization have the prospects been brighter for future success, and the actual progress made been more apparent.

Interchange of opinion has developed diversity of view; argument has led to patient and careful investigation; hidden treasures of thought have been brought to light; dogmatism has been very largely relegated to the rear, and the result has been the approval of measures and methods

which are successfully standing the test of practical exemplification. The progress that has been made is remarkable, when we recall the differences in practice which our earlier consultations and meetings developed. Those of you who have served on the various committees will appreciate the difficulties which at first seemed to be insurmountable. Consideration, conciliation and courtesy have been characteristics of our conferences and in solving the problems we have followed the apostolic injunction to "Prove all things; hold fast that which is good."

The first and, to my mind, the most considerable gain that has been accomplished, has been the acknowledgment among our own membership of the value and practical good of our work: the establishment of an authoritative exponent in accounting matters—not infallible or dictatorial, but as representative of the ripe experiences and best thoughts of our best minds. This is evidenced by the many enquiries made of your committees and as shown by the correspondence files of your executives. This consideration and point of advantage having been attained, there has logically and legitimately followed a corresponding respect from other departments of railway service, and from the representatives of Federal and State officials charged with the legal supervision of the transportation business.

The complex character of the transportation interest—its individual character as to the interest of stockholders and its public relation as to the interest of the people—has created a problem to which the best talent and thought of our

country is being given. That mistakes have been made, that injustices have been done, goes without saying, but that to-day a fairer and more just appreciation of the obligations and rights of the respective interests prevails, is certainly as true. There is a growing recognition of individual interest and of public right, and a wiser discrimination is being exercised. It is being understood that the principles of absolute justice can not be violated here more than in other questions which affect private interest and public good, and that the true business relation of mutuality is, after all, the only safe and abiding rule of action. As a contributor to this result in restoring confidence and bringing about a better state of feeling between the railways and representatives of the people, this Association has been no inconsiderable nor mean factor.

The proceedings of the Interstate Commission and of the State Railway Commissioners evidence co-operation and growing confidence, and the general demand for intelligent, comprehensive and faithful information and statistics, is being met through our united labors.

It is with pleasure that I acknowledge the courtesy with which the representatives of the Association have been received by the officials of the Interstate and State Railway Commissioners and the consideration paid to our recommendations and requests. It should be the purpose of the Association to preserve these good relations by a wise and equitable treatment of all the subjects which may from time to time come before it for attention.

Your attention is invited to the report of the Executive Committee, which embodies the report of the Special Committee of conference with the statistician of the Interstate Commission on matters of classification of operating expenses, and also the result of conference between subcommittee of your Executive Committee and Prof. Adams, on the amendment of the table as shown on page 25, Annual Report of Railroads to Interstate Commerce Commission, which conference was attended with most satisfactory result.

The reports of the Standing Freight and Passenger Committees show a continuation of the interest and zeal which has always characterized these committees.

The labors of the Freight Committee are bringing about a more universal acceptance of the Association's forms and methods for settling interline traffic.

On January 1st a number of fast freight lines, operating in the Middle States, New York State and Eastern territory, adopted the Niagara Falls plan of settlement, but abandoned same, and returned to previous practice after a trial of only some three months. This action, while very much to be regretted, can not be considered as an evidence of faulty conception or impracticability in Association methods, as the successful and most satisfactory result which has attended their adoption elsewhere forbids such a conclusion. It is more than likely the friction which occurred was by reason of unfamiliarity with the new methods, which were precipitately made effective

without adequate provision. It is greatly to be hoped the unfortunate experiment will not be regarded as conclusive, and that under more favorable auspices and conditions the trial will again be made.

The matter of claim accounting has been the subject of considerable attention during the year. The action of the Association at the Detroit meeting in recommending to the Freight Claim Association the "Graham plan" of settlement did not meet with ready acceptance at the succeeding meeting of that body, and in fact there has developed a considerable adverse sentiment in our own Association. A committee of conference from the Freight Claim Agents' Association will attend this meeting and the subject will again be brought before you for consideration.

The report of the Passenger Committee indicates the differences which have existed are disappearing and the good work of perfecting details is going on with regularity.

The Disbursements Committee report they held no meeting during the year. On account of the regretted illness of Mr. Chauncey Kelsey, chairman of this committee, Mr. J. S. Ford was appointed temporary chairman, but no special business having been referred to the committee, it was not deemed necessary to call a meeting.

The Special Committee on Express Settlements were unable to secure a quorum, and hence report no progress during the year. In fact, the want of consideration which the labors of preceding committees have received at the hands of the Association, has raised a question which

should be met at this session. An expression from the Association as to this branch of work would be valuable, as indicating to future committees the wishes of the Association, and in what particulars the former reports have been unsatisfactory. To refer without discussion, or other comment, to another committee seems futile, and unless the subject receives more consideration at the hands of the Association, in my judgment, this special committee should be discontinued.

The Special Committee on Formulating a System of General Accounts have reported to the Executive Committee that they have made no progress, owing to uncertainty as to the purposes of the Association, as expressed in the resolution under which they were appointed. This matter, therefore, comes before you for further consideration.

I would also bring to your attention the subject of car accounting. Under the action of the last meeting, I was authorized to employ competent examiners to investigate methods of car accounting as practiced by lines members of this Association. There exists a degree of vagueness in the wording of this resolution, and as no provision was made to meet the expense incident to the employment of competent examiners, I brought to the attention of the Executive Committee my difficulty, and under their sanction no action has been taken. The subject is one of great interest and should by no means be dropped. I would suggest this Association place itself in communication through proper committee with the Car Accountants' Association, with a view of

gaining their co-operation in devising some better and more secure system of accounting for this service. This is preferable to hasty expressions on a matter regarding which there exists so much difference of opinion as to methods, while there is a substantial agreement in the desire for a more perfect and equitable system.

From the foregoing and the reports of your committees it will be seen there is "food for thought" in the questions which will require your careful consideration at this meeting. I trust there will be no disposition to hurry through the business to the detriment of any of these subjects. Remember, what is worth doing at all is worth doing well, and prepare to make such sacrifices as will lead to most patient, thoughtful and wise action.

The obliging Committee of Arrangements have made preparations for your comfort and pleasure. Enjoy them fully and freely, but do not cut short the session in the anxiety to get back to your duties, at the expense of thorough and proper consideration of all matters which may come before you.

It is my sad duty to recall to you the inroads that death has made in our membership during the past year. The Secretary's report shows the following members have rested from their labors:

G. L. Lansing, Controller, Southern Pacific Co.  
 G.W. Miller, Frt. Aud., Hannibal & St. Jo. R.R.  
 G. W. Ledlie, Aud., Flint & Pere Marquette.  
 A. P. Lewis, Aud., I. D. & W. R. R.  
 M. S. Freeman, Aud. of R'ts, Cent. R. R. of Ga.  
 H. Gabelman, Gen'l Aud., Iowa Cent. Ry.

I suggest proper notice of our bereavement and our appreciation of the worth of the departed be had through committees for this purpose.

And finally permit me to tender my acknowledgments for the support which has been accorded during the year. In surrendering to you the trust which was committed to me, I can but ask your indulgence for all shortcomings and failures on my part, and beg of you to think what has been lacking in accomplishment, has not been occasioned by indifference or neglect. My opportunities have been somewhat curtailed by circumstances, but the trust is returned to you untarnished and with no impairment of its dignity. This dignity and honor, the highest which can be paid to any member of our profession, will be valued by me through life, not at all as an indication of my own merit, but as an evidence of your good will and esteem, which has continuously followed me during the years of association. These experiences will never be forgotten.

I should perhaps ask pardon for the personal allusions, and now invite you to the regular order of business.

---

Visiting committees.

On motion, unanimously adopted, the privilege of the floor was accorded to the Committee on Statistics of the Convention of Interstate and State Railway Commissioners, and the Committee of Conference appointed by the Freight Claim Association to attend this meeting on behalf of

that Association. The Committee of Conference consisted of

J. L. Graham, *Chairman*, Cent. R. R. of Georgia.  
 J. F. Orndorff, Chesapeake & Ohio R. R.  
 W. W. Irwin, Louisville & Nashville R. R.  
 Thos. Eedson, Michigan Central R. R.  
 A. D. Penfold, Merchants' Despatch Trsp'n Co.

The Secretary reported that the reports of the following committees had been filed with him, viz:

Reception of  
committees'  
reports.

Report of Executive Committee.  
 Report of Standing Freight Committee.  
 Report of Standing Passenger Committee.  
 Report of Standing Committee on Disburse-  
 ments.

And it was

*Resolved*, That the reports of the several committees named be received, taken up in due order, discussed and acted upon seriatim.

At the last annual meeting Mr. C. I. Sturgis offered an amendment to Article IX of the Constitution.\*

Proposed  
amendment  
to constitu-  
tion tabled.

After discussion it was

*Resolved*, That the proposed amendment to the Constitution offered by Mr. C. I. Sturgis be laid on the table.

Upon consideration of the report of the Executive Committee the following action was taken:

Consideration  
of Executive  
Committee's  
report.

*Section First.*

Relative to the report of the Special Committee of three appointed to keep in communication with the statistician of the Interstate Com-

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\*See pages 37 and 38, Tenth Report.

merce Commission, so as to take up any minor subjects that might arise in connection with the adoption of the new classification of operating expenses. Correspondence between the Committee and the statistician in regard to the answer to query four was read to the convention, and on motion it was

(1) *Resolved*, That the decision rendered by the statistician of the Interstate Commerce Commission in answer to query four, respecting charges for rent of tracks, yards and terminals, be and the same is hereby approved.

(2) *Resolved*, That section first of the Executive Committee's report be and the same is hereby approved.

### *Section Second.*

Relative to conferences between the Association and the Interstate Commerce Commission and its statistician and State Railroad Commissioners. The Association adopted the following resolution upon the subject:

*Resolved*, That section second of the Executive Committee's report be and the same is hereby adopted.

### *Section Third.*

Relative to the settlement of miscellaneous accounts by balance and draft. The Association adopted the following resolution:

*Resolved*, That section third of the Executive Committee's report be laid on the table.

### *Section Fourth.*

Relative to (1) the adoption of a uniform form of draft for the settlement of balances and (2) the use of draft, vouchers and other methods of settlement. The Association adopted the following resolution:

*Resolved*, That section fourth of the Executive Committee's report be and the same is hereby adopted.

*Section Fifth.*

Relative to the establishment of a clearing house for handling traffic accounts. The Association adopted the following resolution:

*Resolved*, That section fifth of the Executive Committee's report be and the same is hereby adopted.

*Section Sixth.*

Relative to railways establishing their own guarantee funds. The Association adopted the following resolutions:

(1) That section sixth of the Executive Committee's report be and the same is hereby adopted.

(2) *Resolved*, That the thanks of the Association are hereby extended to Mr. S. Chapman for the interesting data collected by him on the subject.

*Section Seventh.*

Relative to amendment of lower table on page 25 of the Interstate Commerce Commission's form of annual report required from railroads, and amending the form of general balance sheet. The Association adopted the following resolutions:

(1) *Resolved*, That section seventh of the Executive Committee's report be and the same is hereby adopted.

(2) That the matter of a general balance sheet to be made to the Interstate Commerce Commission be referred to the Executive Committee with authority to recommend a proper form to the statistician.

*Section Eighth.*

Relative to the Special Committee appointed

to formulate a set of general railway accounts. The Association adopted the following resolution:

*Resolved*, That section eighth of the Executive Committee's report be laid on the table.

*Section Ninth.*

Relative to the President's action in not carrying out the resolutions adopted by the Association in reference to car accounting\*. The Association adopted the following resolution:

*Resolved*, That section ninth of the Executive Committee's report be and the same is hereby approved.

*Section Tenth.*

Relative to preparation of synopsis by the Secretary. The Association adopted the following resolution:

*Resolved*, That section tenth of the Executive Committee's report is hereby approved and the thanks of the Association are hereby tendered the Secretary for preparing the same.

*Section Eleventh.*

Relative to the Committee of Arrangements for this meeting.

No action.

*Section Twelfth.*

Relative to addresses to be delivered at this meeting.

No action.

*Section Thirteenth.*

Relative to printing address of ex-President Sturgis.

No action.

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\*See page 33, Tenth Report.

*Section Fourteenth.*

Relative to communication from Prof. H. C. Adams, statistician Interstate Commerce Commission, dated January 28th, 1896, in reference to a classification of construction expenses. The Association adopted the following resolution:

*Resolved*, That section fourteenth of the Executive Committee's report be and the same is hereby adopted.

*Section Fifteenth.*

Relative to communication from Prof. H. C. Adams, statistician Interstate Commerce Commission, dated March 23d, 1896, in reference to freight train mileage. The Association adopted the following resolution:

*Resolved*. That section fifteenth of the Executive Committee's report be and the same is hereby adopted.

*Section Sixteenth.*

Relative to adoption of terms by the American Association of General Passenger and Ticket Agents.

No action.

*Section Seventeenth.*

Relative to the Secretary's financial report.

No action.

Upon motion the Executive Committee's report was adopted as a whole as amended.\*

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Upon consideration of the report of the Standing Freight Committee, the following action was taken:

Consideration  
of Standing  
Freight  
Committee's  
report.

*Section First.*

Relative to enclosing in one package all docu-

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\*The report of the Executive Committee as amended and adopted is appended hereto. (See page 49.)—SECRETARY.

ments entering into the month's account. The Association adopted the following resolution:

*Resolved*, That section first of the Standing Freight Committee's report be and the same is hereby adopted.

*Section Second.*

Relative to including way-bills in interline abstracts for current month. The Association adopted the following resolution:

*Resolved*, That section second of the Standing Freight Committee's report be and the same is hereby adopted.

*Section Third.*

Relative to uniform freight bill.

No action.

*Section Fourth.*

Relative to errors in divisions. The Association adopted the following resolution:

*Resolved*, That section fourth of the Standard Freight Committee's report be and the same is hereby adopted.

*Section Fifth.*

Relative to blanks for summary of interline freight received accounts. The Association adopted the following resolution:

*Resolved*, That section fifth of the Standard Freight Committee's report be and the same is hereby referred back to the committee with instructions to consider and report upon the advisability of adopting a summary blank to supersede the present form of account current.

*Section Sixth.*

Relative to form of way-bill submitted by National Association of Local Freight Agents' Associations. The Association adopted the following resolution:

*Resolved*, That section sixth of the Standing Freight Committee's report be and the same is hereby adopted.

*Section Seventh.*

Relative to order space for car initials and

numbers on standard form of abstract No. 104. The Association adopted the following resolution:

*Resolved,* That section seventh of the Standing Freight Committee's report be and the same is hereby adopted.

*Section Eighth.*

Relative to quality of way-bill paper. The Association adopted the following resolution:

*Resolved,* That section eighth of the Standing Freight Committee's report be and the same is hereby adopted.

*Section Ninth.*

Relative to the use of hard paper instead of tissue copies of division sheets, statements of differences, correction accounts, etc. The Association adopted the following resolution:

*Resolved,* That section ninth of the Standing Freight Committee's report be and the same is hereby adopted.

*Section Tenth.*

Relative to correction accounts. The Association adopted the following resolution:

*Resolved,* That section tenth of the Standing Freight Committee's report be and the same is hereby adopted.

*Section Eleventh.*

Relative to the adoption of the standard form of way-bill. The Association adopted the following resolution:

*Resolved,* That section eleventh of the Standing Freight Committee's report be adopted and the thanks of the Association tendered the committee for the data submitted.

On motion the report of the Standing Freight Committee was adopted as a whole as amended.\*

Upon consideration of the report of the Standing Passenger Committee the following action was taken:

Consideration  
of Standing  
Passenger  
Committee's  
report.

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\*The report of the Standing Freight Committee as amended and adopted is appended hereto, see page 75.—SECRETARY.

*Section First.*

Relative to settlement of charges for C. O. D. baggage reshipped. The Association adopted the following resolution:

*Resolved*, That section first of the Standing Passenger Committee's report be laid on the table.

*Section Second.*

Relative to error in Synopsis No. 1, page 19, and No. 2, page 35. The Association adopted the following resolution:

*Resolved*, That section second of the Standing Passenger Committee's report be and the same is hereby adopted.

*Section Third.*

Relative to reporting tickets issued in exchange for prepaid orders. The Association adopted the following resolution:

*Resolved*, That section third of the Standing Passenger Committee's report be and the same is hereby adopted.

*Section Fourth.*

Relative to interline ticket correction claims and divisions. The Association adopted the following resolution:

*Resolved*, That section fourth of the Standing Passenger Committee's report be and the same is hereby adopted.

On motion the report of the Standing Passenger Committee as amended was adopted as a whole.\*

Consideration  
of report of  
Standing  
Committee  
on Disburse-  
ments.

Upon consideration of the report of the Standing Committee on Disbursements, the following action was taken:

*Resolved*, That the report of the Standing Committee on

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\*Report of the Standing Passenger Committee as amended and adopted is appended hereto. (See page 91.)—SECRETARY.

Disbursements be accepted and referred to the incoming Standing Committee on Disbursements.\*

Upon consideration of the report of the Special Committee on Express Settlements, the Association adopted the following resolution:

Consideration of report of Special Committee on Express Settlements.

*Resolved*, That the report of the Special Committee on Express Settlements be and the same is hereby adopted.†

Papers were read to the convention as follows:‡

Addresses.

Paper of Mr. S. Chapman. *Subject*: "Railway Clearing House."

Paper of Mr. Charlton Messick. *Subject*: "Train Checking."

A vote of thanks was accorded the respective authors. In regard to Mr. Chapman's paper it was

*Resolved*, That the same be referred to the Executive Committee for such action as it may deem proper.

The following officers were elected to serve for the ensuing year:

Election of officers.

*President*—Mr. Erastus Young.

*First Vice-President*—Mr. H. M. Kochersperger.

*Second Vice-President*—Mr. Carlton Hillyer.

*Secretary and Treasurer*—Mr. C. G. Phillips.

The following members were elected to serve on the Executive Committee for two years, to take the place of retiring members:

Election of members of Executive Committee.

Mr. I. G. Ogden.

Mr. H. D. Bulkley.

Mr. G. S. Hobbs.

Mr. C. G. Warner.

\*The report of the Standing Committee on Disbursements is appended hereto. (See page 103.)—SECRETARY.

†The report of the Special Committee on Express Settlements is appended hereto. (See page 107.)—SECRETARY.

‡The full text of these papers will be found appended hereto. (See pages 123 to 142.)—SECRETARY.

*W. Matthews.*

The following new business came before the Association:

*Sham plan.*

Consideration of the Graham plan for freight claim accounting:

Mr. A. J. Burt offered the following resolution on the subject:

*Resolved,* That the following preambles and resolution adopted by this Association at its seventh annual meeting, reading as follows, be rescinded:

"WHEREAS, A plan for handling freight claims has been presented to the Freight Claim Association by Mr. J. L. Graham, of the Central Railroad of Georgia, and has been referred to this Association for an expression of opinion; and,

WHEREAS, The Accounting Officers' Association approves the principle that in handling freight claims no one transportation company should be obliged to pay to another any more than its own proportion of the claim, and that the company which pays the claim should bill direct on each company interested;

*Now, therefore,* This Association requests the freight Claim Association to amend its rules so as to accomplish this result."

After discussion, which was participated in by members of the Committee of Conference representing the Freight Claim Association, Mr. Burt demanded a vote by roads, which was taken, with the following result:

#### ROADS VOTING AYE.

Atlantic & Pacific R. R.	Cleveland, Cincinnati, Chicago & St. Louis R. R.
Baltimore & Ohio R. R.	Denver & Rio Grande R. R.
Baltimore & Ohio Southwestern R. R.	Erie R. R.
Bennington & Rutland R. R.	Grand Trunk R. R. of Canada.
Boston & Albany R. R.	Interoceanic R. R. of Mexico.
Baltimore, Chesapeake & Atlantic R. R.	Lake Shore & Michigan Southern R. R.
Chicago & Eastern Illinois R. R.	Mexican Central R. R.
Chicago, Rock Island & Pacific R. R.	Michigan Central R. R.
	Missouri, Kansas & Texas Ry.

## ROADS VOTING AYE.—Continued.

Missouri Pacific R. R.	Silver Springs, Ocala & Gulf Ry.
New York, New Haven & Hartford R. R.	Texas & Pacific Ry.
Old Dominion Steamship Co.	Toledo & Ohio Central R. R.
Philadelphia & Reading R. R.	Union Pacific, Denver & Gulf Ry.
Pittsburg & Western R. R.	Valley R. R.
San Antonio & Aransas Pass Ry.	Southern Pacific Co.
Savannah, Fla. & Western Ry.	

## ROADS VOTING NO.

Augusta & Knoxville R. R.	Lehigh Valley R. R.
Burlington & Missouri River R.R.	Louisville & Nashville R. R.
Burlington, Cedar Rapids & Northern R. R.	Louisville, New Albany & Chicago Ry.
Central R. R. of New Jersey.	Merchants' Despatch Transportation Co.
Chicago & North-Western Ry.	Nashville, Chattanooga & St. Louis R. R.
Chicago, Burlington & Northern Ry.	New England R. R.
Chicago, Burlington & Quincy R. R.	New Orleans & Northeastern R. R.
Chicago, Milwaukee & St. Paul Ry.	New York, Susquehanna & Western Ry.
Cincinnati, New Orleans & Texas Pacific Ry.	Norfolk & Western Ry.
Columbus, Hocking Valley & Toledo Ry.	Ohio River R. R.
Delaware & Hudson Canal Co.	Pennsylvania R. R.
Fall Brook Ry.	Pennsylvania Co.
Florida Central & Peninsular R. R.	Peoria, Decatur & Evansville Ry.
Georgia R. R.	Richmond, Fredericksburg & Potomac Ry.
Great Northern R. R.	Rio Grande Western Ry.
Hannibal & St. Joseph Ry. and K. C. St. J. & C. B. R. R.	St. Paul & Duluth Ry.
Illinois Central R. R.	Sioux City & Pacific Ry.
International & Great Northern R. R.	Southern Ry. Co.
Iowa Central R. R.	Terre Haute & Indianapolis R.R.
Jacksonville, Tampa & Key West R. R.	Toledo, Peoria & Western Ry.
	Western Ry. of Alabama.
	Wisconsin Central Lines.

Total Roads Voting Aye, 30.

Total Roads Voting No, 42.

The resolution was therefore lost by 12 votes.

Reference to  
Executive  
Committee.

The following communication from Mr. S. G. Brown, Assistant Auditor Wisconsin Central Lines, was presented to the Association and referred to the Executive Committee:

MILWAUKEE, WIS., Sept. 26, 1895.

*Geo. W. Booth, Esq., President Association of American Railway  
Accounting Officers, Baltimore, Md.*

DEAR SIR:—The Association having ruled, at their last meeting, that bills account of over-charge and loss and damage should be made against each road interested by the road paying claim, and for each road's proportion only, I wish to offer a few suggestions in this connection to be referred to the proper committee for their consideration. When a company settling a claim pays out money for another company they have nothing but the account on their books to show for it, the papers pertaining to this account have been sent to the company against whom the bill is made, this company has had all the papers before and authorized the payment account of their company; still it is necessary, with the present plan, to rehandle the papers, and in case that company has an amount of claim work in their office the papers are allowed to go unattended to for thirty days, and in some cases longer; when they are taken up they are vouchered, passed for signature and finally passed to the cashier for payment, who pays them when he feels like doing so. When a company pays out money for another company account of freight claims, they are doing that company a favor, and to be justly treated they should be reimbursed immediately. To cover this point I would suggest: When a company gives another authority, or, rather, asks the favor that they pay an amount for them account of a freight claim, they give such authority on a regular blank similar to sample herewith, and, as stated thereon, when the claim is paid draft, accompanied by claimant's receipt and the authority blank, be accepted in settlement. This will save the delaying of payment account of claim bills, keep the paying company's books clear and reimburse the paying company, who, if justice is considered, should not be compelled to wait for money paid out on this account. It is a fact, in some cases, claims are paid and bills made on another company without first having sent the papers to that company for authority. In such cases it will be necessary to voucher the bills, but companies paying claims in this manner

should expect to wait for voucher, as it is an accommodation to them to be able to make immediate settlement with their shippers.

Yours truly, S. G. BROWN,  
Assistant Auditor.

N. & S. Claim No....	<b>NORTH &amp; SOUTH R. R.</b>	Authority No.....
..... " " .....		
..... " " .....	ACCOUNTING DEPARTMENT.	\$.....
	Date.....	
To.....	R. R.	<b>ORIGINAL.</b>
Your <b>DRAFT</b> for.....Dollars,		
accompanied by this authority and claimant's receipt, will be accepted for		
settlement in full of this company's proportion of claim as above.		
Claim for .....		
On shipment of.....		
Claimant .....		
Address .....		AUDITOR.
Amount of Claim.\$.....		

The following communication from Mr. F. O. Waldo, Assistant Auditor, Michigan Central R. R., was presented and referred to the Standing Passenger Committee:

Reference to  
Standing  
Passenger  
Committee.

*To the Association of American Railway Accounting Officers:*

GENTLEMEN:—Believing that the resolution covering the subject of "reporting inter-road tickets composed of feeder and extension forms," as adopted by the Association at the New Orleans meeting, Fourth Report, page 47, and recommended by the Standing Passenger Committee for re-enactment at the New York meeting, does not provide for necessary information for the proper auditing of reports in connection with such tickets, I respectfully offer the following as a substitute for previous action by the Association on this subject, viz.:

*Resolved.* That in reporting inter-road tickets composed of "feeder" and "extension" forms, the issuing line should give the destination of the passenger as shown by the extension ticket, and the forms and numbers of both feeder and extension tickets, to all lines in interest, as well as the through rate and other particulars provided for in Accountants' Association Standard Blank No. 1.

Respectfully yours,

F. O. WALDO,

Ass't Auditor Michigan Central R. R. Co.

Special Com-  
mittee on  
Car Account-  
ing.

The following resolutions were presented on behalf of Mr. S. C. Johnson and adopted:

WHEREAS, Inquiry into methods of accounting for compensation for use of cars reveals the fact that mileage reports are not being verified by the railroads receiving them, and it being important that such reports be verified the same as interline freight and ticket reports, therefore be it

(1) *Resolved*, That a special committee of five be appointed by the President of this Association to inquire into the various methods of compiling mileage reports now in vogue by the railroads of this country, and that the President request the International Association of Car Accountants to appoint a similar committee of five to meet with the committee of this Association for a full discussion of this subject, and

(2) That the committee appointed by the President of this Association report to the Executive Committee sixty days prior to the next annual meeting of the Association the result of such joint conference, and recommend a system of mileage reports that may be verified by the roads receiving them, including such changes in the present form of mileage records, reports, junction cards, etc., as may seem desirable.

Reference to  
Standing  
Freight Com-  
mittee.

The following communication from Mr. E. P. Campbell was presented and referred to the Standing Freight Committee:

NEW YORK, May 26th, 1896.

*C. G. Phillips, Esq., Secretary, Association of American Railway Accounting Officers.*

DEAR SIR:—Referring to the "Agenda for and Reports of Committees" for the eighth annual meeting of the Association, on the subject of standard way-bill forms.

As seventy-seven lines or roads represented in the Association have not yet adopted the standard forms of interline way-bills, and as important and necessary information is omitted from the forms, I beg to recommend for consideration the following:

First—That a space be provided at the left end of the routing table so that the routing will show in regular order from left to right the roads the billing reads over.

This is required when any fast freight line way-bills are used instead of road way-bill forms. It should be provided on all

interline way-bill forms so that the name of the billing road can be in ink and copied, for the printing will not copy through all the impressions now necessary to be taken. (The Red Line Transit Company, White Line Central Company, Great Central Blue Line, Canada Southern Line and Lehigh Valley Despatch Line recently adopted the standard way-bill form, but were obliged to amend same by adding a place to show the billing road.)

Second—That spaces be provided to show “kind of car” (*i. e.*, single or double-deck cars, etc.); also “length of car,” which affects the minimum carload weight (and should be carefully checked in the audit). See Official Classification.

Third—That the standard forms be so rearranged as to bring the name of the billing road, the routing and the junction forwarding agents' stamps together at the bottom of the way-bill, and in so doing give valuable space at the top of the present forms for other important data.

Fourth—That the date, series and number of way-bill, car initials and number, point “billed from” and point “billed to” be rearranged and placed in the upper right-hand end of the forms for the convenience of agents, conductors, auditors and all parties handling, sorting, reporting and filing them.

Fifth—That the information, “weigh this car at. . . . .,” “stop this car at. . . . .,” be left off, as such information, which always needs an explanation as to why stopped, etc., can be better given in writing in the body of the way-bill, where it will copy through all the impressions. (Our experience after considerable trouble forced us to adopt the rule of forwarding cars on card way bills to stop-off points and weighing stations, and not beyond, with notation on the face of the card way-bills showing for what purpose cars are to be stopped; the way-bills for the same cars bearing similar notation across the face being enveloped to agents at stop-off stations.)

Sixth—The weighing table should also show “how weighed” (whether by track scales, platform scales or otherwise).

Seventh—The space showing where transferred into other cars should also show “date of transfer.”

Eighth—In the table on Form 101-A, providing for “division of earnings,” it is quite important that the Traffic Department's serial number of the percentage divisions used should be given to insure billing agents using the correct divisions, as well as to assist the audit office in checking same.

I enclose herewith for the consideration of the Freight Com-

mittee copies of Erie R. R. Forms 15 and 16, which have been in use over eight years; also Erie Despatch Form 55.

Respectfully submitted,

E. P. CAMPBELL,  
*Auditor Traffic, Erie R. R. Company.*

Reference to  
Standing  
Freight  
Committee.

The following communication from Mr. E. P. Campbell was presented and referred to the Standing Freight Committee:

May 26th, 1896.

*C. G. Phillips, Secretary Association of American Railway Accounting Officers.*

DEAR SIR:—The promptness and despatch with which through freight is now being moved between our great business centers east and west forces the *card way-bill* into general use to prevent delays in the forwarding and delivering of freight.

I therefore recommend that the Standing Freight Committee be requested to take up at once the subject of a standard form of *card way-bill* for adoption and general use in connection with the standard interline way-bill.

Respectfully,

E. P. CAMPBELL,  
*Auditor Traffic, Erie R. R. Co.*

Reference to  
Standing  
Passenger  
Committee.

The following resolution was presented by Mr. A. J. Gillingham and adopted:

*Resolved*, That the subject of the C. O. D. baggage business be referred again to the Standing Passenger Committee with instructions to look thoroughly into the action taken from time to time by the various railroad associations having jurisdiction over or interested in the same, and with further instructions that if a satisfactory solution can not be reached in the settlement of the amounts involved then its recommendation shall be in such shape as will lead toward the abolishment of this feature of the baggage business.

Special Committee on  
Miscellaneous Settlements.

The following resolution was offered by Mr. J. O. Clifford and adopted:

*Resolved*, That a special committee of five be appointed by the President to investigate the matter of miscellaneous settlements and report to the Executive Committee sixty days prior to the next annual meeting.

The following resolution was presented by Mr. C. D. Bird and adopted: Reference to Executive Committee.

WHEREAS, This Association, as the result of more than two years' work of a special committee of nomenclature, in 1891 recommended for transportation companies certain terms for use in accounting, and

WHEREAS, Such terms have been given a sufficient trial to prove their effectiveness and their value for the prevention of errors which may be caused by a confusion of terms, therefore, be it

*Resolved*, That the Executive Committee of this Association take necessary steps to immediately bring the matter to the attention of compilers of dictionaries most commonly used in America, so that these terms with their proper definitions may appear therein.

The following resolution was presented by Mr. C. D. Bird and adopted: Direction to Secretary.

*Resolved*, That, as a permanent feature of the annual reports of this Association, the Secretary will, in future, append thereto a list of those who have died while holding membership in the Association. The list should cover the period from time of organization to date of report, giving date of death, and title and name of road with which deceased was connected.

A resolution touching the death of Mr. W. E. Stoney was presented by Mr. C. T. Morel and adopted.\* Deceased member

The following resolution was presented by Mr. Jefferson Justice and adopted: Reference to Executive Committee.

*Resolved*, That the Executive Committee be instructed to prepare and have published with the Agenda for the next annual meeting a revised list of the lines represented in this Association, together with the names of the officers authorized to vote for them when a vote by lines or systems is called for.

Notice of a proposed change to Article IV of Proposed change in Constitution.

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\*See appendix hereto (page 120).—SECRETARY.

the Constitution was presented by Mr. G. W. Booth as follows:

To amend Article IV of the Constitution by adding thereto the following words: "And that such record shall be revised and perfected by the Executive Committee immediately in advance of each annual meeting."

Thanks for  
courtesies.

The following resolution was presented by Mr. A. J. Gillingham and adopted:

*Resolved*, That the thanks of the members of the Association be tendered the Staten Island Rapid Transit Railroad Company for their special excursion around New York harbor, also to the several sleeping car, baggage transfer and railroad companies and the managers of the Murray Hill Hotel for courtesies extended.

Direction to  
President.

The following resolution was presented by Mr. C. I. Sturgis and adopted:

*Resolved*, That the President request Prof. Adams, statistician of the Interstate Commerce Commission, to in future address all communications relative to minor questions arising in connection with the classification of operating expenses to the President of the Association, the committee of three formerly having the matter in charge not having been reappointed.

Reference to  
Executive  
Committee.

The following resolution was presented by Mr. Stephen Little and adopted:

*Resolved*, That the question as to what constitutes passenger train mileage be referred to the Executive Committee to report in connection with Section 15 of that Committee's report, referred back to it at this meeting.

Thanks to  
Committee  
of Arrangements.

The following resolution was presented by Mr. J. M. Lyon and adopted:

*Resolved*, That the thanks of this Association are hereby extended to the Committee of Arrangements for its labors in looking after the comfort of members attending this meeting.

The following gentlemen were elected honorary members of the Association, viz.:

Election of  
honorary  
members.

Mr. F. A. Gorham.

Mr. T. J. Hyman.

Mr. L. C. Jones.

Mr. John Carstensen.

Richmond, Va., was chosen by ballot as the place to hold the next annual meeting of the Association.\*

Place of next  
meeting.

On motion the convention adjourned.

Adjournment

C. G. PHILLIPS,  
Secretary.

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\*The Constitution fixes the date as the last Wednesday in May. The place and hour of meeting will be determined and communicated to members in due course.—SECRETARY.



**APPENDIX  
TO ELEVENTH REPORT.**



ASSOCIATION OF AMERICAN RAILWAY  
ACCOUNTING OFFICERS.

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SECRETARY'S REPORT TO EIGHTH  
ANNUAL MEETING, MAY 27, 1896.

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In the interim since the last annual meeting at Detroit, May 29th and 30th, 1895, the changes noted below have occurred in the membership of the Association.

By death and resignation the Association has lost 21 members. On the other hand it has gained 26 new members, a net gain of 5 members. The number of active members on the roll is 333, representing 204 companies. There are 20 honorary members.

During the year seven members have died, viz.: G. W. Miller, Gilbert W. Ledlie, Milo S. Freeman, G. L. Lansing, A. P. Lewis, H. Gabelman and W. E. Stoney; and it is suggested that the usual committees be appointed to formulate and submit to this meeting suitable resolutions of respect and condolence.

## NEW MEMBERS.

- Foster Bentley ..... General Accountant, Hoosac Tunnel Fast Freight Line, Chicago, Ill.
- Geo. W. Dye ..... Auditor and Treasurer, Jacksonville, Louisville & St. Louis Ry., Jacksonville, Ill.
- F. J. Thomure ..... Auditor, Mississippi River & Bonne Terre Ry., Bonne Terre, Mo.
- J. L. Cramer ..... Auditor of Disbursements, Great Northern Ry., St. Paul, Minn.
- F. W. Armstrong ... Auditor, Carrabelle, Tallahassee & Georgia R. R., Tallahassee, Fla.
- Charlton Messick ... Chief Clerk Ticket Accounts, St. Louis South-Western R. R., St. Louis, Mo.
- Geo. T. Klink ..... Auditor of Disbursements, Pacific System Southern Pacific Co., San Francisco, Cal.
- W. H. MacFarland ... Auditor, Georgia & Alabama Ry., Americus, Ga.
- E. Wilder ..... Treasurer, Atchison, Topeka & Santa Fe R. R., Topeka, Kan.
- R. T. Hill ..... Secretary and Accountant, Pittsburg, Chartiers & Youghiogheny Ry., Pittsburg, Pa.
- W. S. Whitney ..... Auditor, Evansville & Terre Haute Ry. and Eastern Illinois Ry., Evansville, Ind.
- A. Temple ..... Ticket Auditor, Chicago, Rock Island & Pacific Ry., Chicago, Ill.
- P. H. Cassidy ..... Auditor, Staten Island Rapid Transit R. R. Co., New York City.
- Andrew Hunter, Jr. ... Auditor, Baltimore, Chesapeake & Atlantic Ry., Baltimore, Md.
- W. D. Tucker ..... Auditor, Chicago, Peoria & St. Louis Ry., Springfield, Ill.
- Enoch Barker ..... Auditor, Brooklyn Annex, foot of Fulton St., Brooklyn, N. Y.
- W. J. Schatz ..... Auditor Railroad Accounts, Chicago & North-Western Ry., Chicago, Ill.
- A. W. Dunning ..... Auditor, Columbus, Sandusky & Hocking R. R., Columbus, Ohio.
- A. B. Merriam ..... Auditor, Findlay, Ft. Wayne & Western Ry., Ft. Wayne, Ind.
- C. W. Schneider ..... Auditor, Brainerd & Northern Minneapolis Ry., Minneapolis, Minn.

H. W. Woolf ..... Freight Auditor, Southern Railway, Wash-  
ington, D. C.  
A. B. Bierck ..... Chief Clerk Auditor, Long Island R. R.,  
Long Island City, N. Y.  
F. H. Freeborn ..... Auditor, Buffalo & Susquehanna R. R.,  
Buffalo, N. Y.  
W. A. Chambers ..... Auditor, Florida East Coast Ry., St. Augus-  
tine, Fla.  
T. H. B. McKnight .. Treasurer, Pennsylvania Co., Pittsburg, Pa.  
Frank Nay ..... Chief Clerk to General Auditor, St. Louis  
Southwestern Ry. System, St. Louis, Mo.

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#### CHANGES IN REPRESENTATION.

M. J. Edgeworth .... Auditor, Indiana, Illinois & Iowa Ry.,  
vice M. J. Hartnett.  
F. A. Healy ..... General Auditor, South Carolina & Georgia  
Ry., vice W. E. Stoney.  
J. C. Howe ..... Auditor, St. Louis & Eastern R. R., vice A.  
J. Moorshead.  
R. L. Porter ..... Auditor Ticket Accounts, Chicago, Burling-  
ton & Quincy Ry., vice L. N. Hopkins.  
D. W. Bigoney ..... Auditor Disbursements, Erie R. R., vice N.  
S. Rutter.  
T. I. Wasson ..... Chief Clerk General Accounts, Iowa Central  
R. R., vice F. C. Cake.  
J. T. Wann ..... Auditor, Erie R. R., vice W. Farrington.  
J. W. Branch ..... Auditor Agents' and Conductors' Accounts,  
Fremont, Elkhorn & Missouri Valley  
R. R., vice W. P. Little.  
P. L. Fisher ..... Auditor Material and Labor Accounts,  
Sioux City & Pacific R. R., vice L. C.  
Jones.  
A. P. Deeds ..... Auditor, Zanesville & Ohio River Ry., vice  
F. E. Smith.  
J. J. Wingfield ..... Ticket Auditor, Southern Ry., vice P. C.  
Hawn.  
H. C. Whitehead ..... General Auditor, Atchison, Topeka & Santa  
Fe Ry., vice W. K. Gillett.  
John. J. Byrne ..... Auditor, Southern California Ry., vice H.  
C. Whitehead.

## RESIGNATIONS.

**A. W. Brooke** ..... Auditor, **American Refrigerator Transit Co.**  
**J. E. Smith**..... Auditor, **Charleston & Savannah R. R.**  
**Frank Hoppe**..... Freight Auditor, **Chicago Great Western Ry.**  
**M. C. Figg**..... Auditor, **Richmond & Danville Ry.**  
**J. F. Shepherd**..... Freight Accountant, **Kansas City, Ft. Scott & Memphis Ry.**  
**J. A. Barker**..... General Auditor, **Northern Pacific R. R.**  
**F. A. Gorham**... Auditor, **Grand Rapids & Indiana Ry.**  
**D. J. Powell**..... Chief Clerk Auditor, **San Antonio & Arkansas Pass Ry.**  
**W. E. Stoney**..... Auditor, **South Carolina & Georgia Ry.**  
**J. T. Wann**..... Auditor, **New York, Pennsylvania & Ohio R. R.**  
**W. B. Starke** ..... Auditor, **Chattanooga, Rome & Columbus R. R.**  
**C. S. Sikes**..... Traveling Auditor, **Georgia R. R.**  
**P. C. Hawn**..... Chief Clerk Ticket Auditor's Office, **Southern Ry.**  
**C. C. Pickering**. .... Auditor, **Cleveland & Marietta Ry.**  
**L. N. Manahan**..... Auditor and Cashier, **Panama R. R.**

## DEATHS.

**G. W. Miller**..... Freight Auditor, **Hannibal & St. Joseph R. R.**  
**Gilbert W. Ledlie**... Auditor, **Flint & Pere Marquette R. R.**  
**Milo S. Freeman** .... Auditor Receipts, **Central R. R. of Georgia.**  
**G. L. Lansing**..... Secretary and Controller, **Southern Pacific R. R.**  
**A. P. Lewis**..... Auditor, **Indianapolis, Decatur & Western Ry.**  
**H. Gabelman**..... Auditor, **Iowa Central R. R.**  
**W. E. Stoney** ..... Auditor, **South Carolina & Georgia Ry.** .

# Association of American Railway Accounting Officers

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## SECRETARY'S FINANCIAL STATEMENT,

FOR FISCAL YEAR ENDING MAY, 1896.

### RECEIPTS.

Balance as per last audited account*.....	\$ 826.17
Dues.....	1,455.00
Badges, etc.....	35.90
	<hr/>
	\$2,317.07

### PAYMENTS.

Badges.....	\$ 90.00
Printing.....	779.68
Postage, stationery, expressage and sundries.....	234.35
Disbursements incident to meetings.....	133.94
Secretary's compensation.....	600.00
Secretary's bond.....	5.00
Refunds.....	15.00
	<hr/>
	\$1,857.97
BALANCE ON HAND.....	\$459.10

15th May, 1896.

Audited and found correct:

T. W. ROBY,	} <i>Auditing Committee.</i>
R. I. FARRINGTON,	

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\*Tenth Report, page 45.



## REPORT OF EXECUTIVE COMMITTEE.

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### PERSONNEL OF COMMITTEE.

G. W. BOOTH, *Chairman*..... Gen. Audr., B. & O. R. R., Baltimore, Md.  
A. JUDSON BURT..... Audr., Michigan Central R. R., Detroit, Mich.  
H. M. KOCHERSPERGER, Comptr., N. Y., N. H. & H. R. R., New Haven, Conn.  
S. C. JOHNSON... .. Gen. Audr., St. Louis South-Western R'y, St. Louis, Mo.  
C. T. MOREL..... Comptr., Plant System, Savannah, Ga.  
P. A. HEWITT..... Audr., C., C., C. & St. L. R'y, Cincinnati, O.  
J. W. COXE..... Audr., Norfolk & Western R. R., Roanoke, Va.  
R. I. FARRINGTON ..... Comptr., Great Northern R'y Line, St. Paul, Minn.  
R. H. HILL..... Audr., Lake Shore & Michigan Southern R'y, Cleveland, O.  
W. H. DUDLEY ..... Audr., New York & New England R. R., Boston, Mass.  
T. W. ROBY..... Audr., Florida Central & Peninsular R. R., Jacksonville, Fla.

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C. G. PHILLIPS, SECRETARY.



REPORT OF THE EXECUTIVE COMMITTEE  
TO EIGHTH ANNUAL MEETING AT  
NEW YORK, MAY 27TH, 1896.

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AS AMENDED AND ADOPTED.

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Your Committee has held two meetings during the year, viz.: New York City, December 5th, 1895, and Baltimore, Md., April 6th, 1896, and begs leave to report on the various subjects referred to it, as follows:

*First.*

At the Seventh Annual meeting the Association adopted the following resolution: "Resolved, That the Special Committee of three appointed to confer with the statistician of the Interstate Commerce Commission on minor subjects arising in connection with the classification of operating expenses be reappointed with instructions to report to the Executive Committee sixty days prior to the next annual meeting of the Association." The Special Committee consists of Messrs. M. Riebenack, Chairman, Erastus Young and H. D. Bulkley. The Special Committee has reported to the Executive Committee as follows:

Approved.

March 17th, 1896.

*To the Chairman and Members of the Executive Committee of the Association of American Railway Accounting Officers:*

GENTLEMEN:—In accordance with the terms of the resolution adopted by the Association at its meeting held in Washington, D. C., May 30th and 31st, 1894, providing "for the appointment of a special committee of three, whose duty it shall be to keep in

communication with the statistician of the Interstate Commerce Commission, so as to take up any minor subjects that may arise in connection with the adoption of the new classification of operating expenses, such committee to report annually to the Executive Committee sixty days prior to the annual meeting of the Association," and in compliance with the instructions contained in a resolution presented by the Executive Committee to the Association and adopted at the annual meeting held in Detroit, Mich., May 29th and 30th, 1895, as follows: "Resolved, That the Special Committee of three, appointed to confer with the statistician of the Interstate Commerce Commission on minor subjects arising in connection with the classification of operating expenses, be re-appointed with instructions to report to the Executive Committee sixty days prior to the next annual meeting of the Association," the Special Committee respectfully submits for your consideration the following report:

Mr. D. A. Waterman, who has been prominently identified with the Association ever since its organization, and who has rendered valuable aid in the deliberations of the Committee, having declined further service as a member thereof, owing to the fact that his duties as Treasurer of the Michigan Central Railway Company preclude his active participation in accounting department matters, Mr. H. D. Bulkley, Comptroller of the Baltimore & Ohio Railroad Company, was appointed to serve as a member of the Committee in Mr. Waterman's stead.

Among the decisions rendered by the Committee during the first year of its service was the following, which was included in the report of March 22d, 1895, to the Executive Committee, but which does not appear in the list of decisions as published in the tenth report of the Association, on pages 50, 51, and 52:

**Query 1**—The Toledo & Ohio Central Railway used jointly with the Com. V. Railway thirteen miles of track, the former paying for the privilege on basis of valuation. The agents, operators, etc., are joint employes of the two roads, and are paid by the Com. V. Railway Company, which road renders bill to the Toledo & Ohio Central Railway for its proportion of their salaries. To what accounts should the Com. V. Railway credit the amount received from the Toledo & Ohio Central Railway?

(Submitted by Mr. J. Landgraf, Jr., Auditor, Toledo & Ohio Central Railway Company.)

**Answer**—The payments made by the Toledo & Ohio Central Railway to the Com. V. Railway, for use of the thirteen miles of track, should be charged to Conducting Transportation Account, "43 Rents for Tracks, Yards, and Terminals," and the salaries of the joint employes as follows: Agents to C. T. Account, "30 Station Service;" operators to C. T. Account, "29 Telegraph Expenses," and so on according to the character of the service performed.

The Com. V. Railway Company should credit the whole amount received for the use of the track in question to Miscellaneous Earnings, and report it

in the Interstate Commerce Blank as provided on pages 41 and 35 as "Rents received from lease of Tracks, Yards, and Terminals."

The several accounts charged with the amounts paid by the Com. V. Railway Company, to the agents, operators, etc., who are joint employes of the two companies, should be credited with the proportions payable by the Toledo & Ohio Central Railway.

NOTE.—In publishing this decision in the Bulletin No. 1, issued by Prof. Henry C. Adams, statistician of the Interstate Commerce Commission, the above named railroads are designated by the letters "A and B" and "C and D," respectively.

In addition to those already reported the following decisions have been rendered on questions submitted to Prof. Adams, statistician of the Interstate Commerce Commission, and by him referred to the Special Committee:

Query 2—To what account should be charged items of freight charges paid other roads for return of freight missent? (Submitted by Mr. G. S. Hobbs, Auditor, Southern Railway Company.)

Answer—The rules of "The Freight Claim Association," as amended to March 13th, 1895, provide for charges to be made for return of freight missent in Rule No. 11, as follows: "Where a shipment from another carrier is found to have been billed or sent to the wrong destination and request for its return is made, and the shipment is returned to point of error or to an intermediate point, the original billing shall stand, or should none exist, freight should be charged for the carriage at the tariff rate, and *same shall be returned without charge*; the meaning of this rule being that freight shall be charged one way only."

In case a railroad company outside of this Association refuses to recognize this rule and insists on payment of charges for the return of freight missent, such payments, if treated as an expense, should be charged to C. T. Account No. 46—"Other Expenses."

The answer to this question was modified in the Bulletin No. 1, issued by the Interstate Commerce Commission, to read as follows:

"Answer—Charges paid for the return of freight missent should be deducted from Freight Revenue. It should, however, be stated that it is not the usual practice of roads to make charges for the return of freight missent."

Query 3—What is the definition of "General Offices"? Where the general office building includes all the offices of the road, how should such expenses as gas, fuel, etc., be distributed?

(Submitted by Mr. R. H. Hill, Acting Auditor of the Lake Shore & Michigan Southern Railway Company.)

**Answer**—The term "General Offices," as used in the revised classification, is intended to apply only to the offices occupied by those officers of the company whose salaries are chargeable to Account No. 47—"Salaries of General Officers."

In cases where officers other than those of the general offices are located in the general office building the cost of heat, light, and other analogous expenses should be apportioned between Maintenance of Way and Structures, Maintenance of Equipment, Conducting Transportation and General Expenses, according to the benefit derived by each department.

**Query 4**—The Columbus, Hocking Valley & Toledo Railway Company obtain entrance into Toledo and use of tracks, yards, and terminals there (under contract with the Pennsylvania Company) by payment of interest on one-half of value of property covered and a proportion of expenses of maintenance and operation of property. What accounts should be charged with these payments?

(Submitted by Mr. F. B. Everett, Auditor of the Columbus, Hocking Valley & Toledo Ry. Company.

The Committee being unable to agree unanimously on this question referred it, together with all the correspondence in relation thereto, to Prof. Adams, who rendered a decision as follows:

The Columbus, Hocking Valley & Toledo Railway Company secure entrance into the city of Toledo by means of a contract with the Pennsylvania Company, making use of the tracks, yards, and terminals of the latter company. Such contract provides for the payment of a proportion of interest on the value of the property and a proportion of the expenses of maintenance and operation of the property. How should the accounts be adjusted under the revised classification of Operating Expenses?

Under the conditions provided above the payment for the use of facilities at Toledo should be charged by the Columbus, Hocking Valley & Toledo Railway Company, as follows:

1. Rental and maintenance of track outside the yard, if any, should be charged under "Conducting Transportation" to Account No. 43, "Rents of Tracks, Yards, and Terminals," and classified as rents of "Tracks."

2. Rents and maintenance of track within the yard at terminal should be charged under "Conducting Transportation" to Account No. 43, and charged as rent for "Terminal."

3. The proportion of expense of operating said terminal should be divided among the various ex-

pense accounts according to the character of service performed.

4. If the terminal is used by the operating department for office or station buildings payments for rental should be charged under "Conducting Transportation" to Account No. 44, "Rent of Buildings and Other Property."

Query 5—What sub-division of expenses should be charged with amounts paid for detective service on passenger trains?

(Submitted by Mr. C. T. Morel, Comptroller, Plant System of Railways.)

Answer —Amounts paid for detective service on passenger trains should be charged to C. T. account No. 46, "Other Expenses."

Query 6—What account should be charged with the expenses for grade crossings of electric and steam railways?

(Submitted by Mr. R. H. Hill, Acting Auditor of the Lake Shore & Michigan Southern Railway Company.)

Answer —Expenses for grade crossings of electric and steam railways (provided they are not street railways) should be charged to M. W. and S. account No. 1, "Repairs of Roadway."

Query 7—To what account should be charged the purchase price paid for lever cars for the use of section foremen?

(Submitted by Mr. James K. White, Secretary and Treasurer of The Live Oak & Gulf Railway.)

Answer —The purchase price paid for lever cars for the use of section foremen, if chargeable to expenses, should be charged to account No. 15, "Repairs and Renewals of Work Cars."

Query 8—To what account should be charged bank discounts on notes of the company?

(Submitted by Mr. James K. White, Secretary and Treasurer of The Live Oak & Gulf Railway.)

Answer —Bank discounts on notes of the company should be charged to "Interest" or "Discount" on the general books of the company.

Query 9—To what account should be charged the expenses of engine and train crew used exclusively for switching cars to and from the shops to be repaired, and in transporting employes to and from the shops?

(Submitted by Mr. G. S. Hobbs, Auditor Southern Railway Company.)

Answer —The expenses of engine and train crew, used exclusively for switching cars to and from shops to be repaired, and in transporting employes to and from the shops, should be apportioned among the various Maintenance of Equipment accounts, on basis of work performed.

Query 10—To what account should be charged the cost of tools used in repairs and renewals of bridges?

(Submitted by Mr. E. S. Benson, General Auditor Oregon Railway & Navigation Company.)

Answer —The cost of tools used exclusively in repairs of bridges should be charged to M. W. and S. account No. 4, "Repairs and Renewals of Bridges and Culverts."

Query 11—Should cost of train order blanks and telegraph blanks used for railroad company's business be charged to "Telegraph Expenses" or to "Stationery and Printing," under Conducting Transportation?

(Submitted by Robert Casson, General Auditor *pro tem.* of the Western Maryland Railroad Company.)

Answer —Cost of train order blanks and telegraph blanks used for railroad company's business should be charged to C. T. account No. 45, "Stationery and Printing."

Query 12—Should amounts received for rental of locomotive engines be credited to account No. 34, "Hire of Equipment," or to "Miscellaneous Earnings"?

(Submitted by Mr. W. D. Tucker, Auditor Chicago, Peoria & St. Louis Railway Company.)

Answer —Account No. 34 represents the *net balance paid* for hire of equipment. If the net balance is a *credit* it should be treated as a Miscellaneous Earning. This balance should be closed into earnings or expenses, as the case may be, annually, instead of monthly.

Query 13—What is the distinction between "street repairs or sewers," etc., at "Road Crossings," chargeable to account No. 5, "Repairs and Renewals of Fences, Road Crossings, Signs and Cattle Guards," and street repairs "at crossings within the limits of station and shop grounds," chargeable to account No. 6, "Repairs and Renewals of Buildings and Fixtures"?

(Submitted by Mr. J. Tuthill, Bridge Engineer, Detroit, Lansing & Northern Railroad.)

Answer —When repairs known as "street repairs or sewers for which the company may be assessed or become responsible" are made to street or road crossings on the line, at points removed from buildings, the expense is chargeable to account No. 5, but when such repairs are made within the limits of grounds considered as belonging to stations, shops, or other buildings of the same class, or on streets surrounding such grounds or buildings, the expense is chargeable to account No. 6.

The Committee has under consideration one other question upon which no decision has yet been reached.

Respectfully,

M. RIEBENACK,  
ERASTUS YOUNG,  
H. D. BULKLEY,

Committee.

The above report of the Special Committee is respectfully submitted to the Association for its information and guidance.

*Second.*

In the matter of conferences between the Association and the Interstate Commerce Commission and its statistician and State Railroad Commissioners, the Association at its last annual meeting resolved: "That the matter of further conferences with the Interstate Commerce Commission and its statistician and State Railroad Commissioners be left with the Executive Committee." In accordance therewith the Executive Committee begs leave to report that it appointed a committee as follows, G. W. Booth, Chairman, H. M. Kochersperger, C. I. Sturgis, M. Riebenack and P. A. Hewitt, to represent the Association at the annual convention of State and Interstate Commissioners for 1896. Such committee reported to the Executive Committee as follows: Adopted.

*To the Executive Committee:*

The committee appointed in accordance with the resolution adopted by the Association at its last annual meeting as to conferences with the Interstate Commerce Commission and its statistician and state railroad commissioners beg leave to report that they were present on invitation at the convention of railroad commissioners, held at Washington, D. C., May 19 and 20, 1896, and found that no changes were contemplated at that meeting by the Committee on Railway Statistics, and to the end that the Executive Committee may know the present status of questions affecting the Association, we subjoin the report made by that committee to the convention, which was as follows:

**REPORT OF THE COMMITTEE ON RAILWAY  
STATISTICS.**

In the circular letter written January 31, 1889, in which the secretary of the Interstate Commerce Commission invited the

railroad commissioners of the various states to meet for the purpose of conference upon the many interests under their care, the subject of railway statistics was suggested as one of the important topics for consideration. At the first meeting a paper was read upon this subject, which led to the establishment of a committee for the purpose of perfecting uniformity in the form of annual report from carriers. This committee under several titles has been continued from 1889 to the present time, and one member of the convention, Mr. William O. Seymour, of Connecticut, has been a member of this committee from its beginning.

Without specifying in detail the many minor questions which have been presented by this committee to the convention, and decided by the convention, it may be proper to mention two important results. When this convention first assembled, there was little uniformity in the schedules of questions presented by the various commissioners of railroads for report from the carriers. At the present time there exists substantial uniformity, and as a result the carriers exhibit greater care in making out these reports. A second step toward uniformity was taken in connection with the classification of operating expenses. The facts pertaining to this classification are so recent that it is needless to claim the attention of the convention for their rehearsal. So far as operating accounts are concerned your committee feel confident that progress toward uniformity is as rapid as could be expected, and no further action is recommended at this time.

A third step in the perfecting of statistical methods consisted in the abandonment of the attempt to secure the cost per ton per mile and the cost per passenger per mile; that is to say, in the abandonment of the separation of operating expenses into expenses incident to the freight and to the passenger service. This was done because it was believed by the committee and by the convention that the results attained rested in too large a degree upon estimates to be worthy of confidence. It was not, however, intended to abandon the principle that statistics should be the basis of reasonable rates. This principle has been frequently affirmed by this convention, and may be accepted as the explanation of the interest which the convention has taken in statistical matters.

Acting upon this belief, the committee recommended in its report of two years ago that a segregated statement of freight earnings by freight classes should be secured from the carriers, a recommendation which was renewed in the subsequent year; but for two reasons it was thought wise that this demand should not be pressed. The first reason was that no uniform classification of

freight existed and it was hoped that such a classification might shortly be arrived at. The second reason was that in view of the fact that the country was passing through a period of business depression, a depression felt by railroads in common with other branches of business, it was not thought wise to impose any additional financial burden. Your committee beg to state that, in their opinion, these reasons exist at the present time, and on that account refrain from recommending to this convention any immediate action looking toward the separation of freight earnings on the basis of freight classification.

A review of the development of railway statistics since the first meeting of this convention, in 1889, leads your committee to the conviction that the time has come when Congress and the legislatures of the various States must take a comprehensive view of the relation of bureaus of railway statistics and accounts to the solution of the general problem of transportation. It is believed that the chief difficulty in executing the laws for the control of railways at present upon the statute books of the federal government and the various States, is due to the inability of commissions to arrive easily, quickly and certainly at facts. This difficulty can not be remedied, except the accounting divisions of the railways be organized with that end in view.

The public interests involved in a sound management of the business of transportation are as great as those involved in a conservative management of the national banking system, and your committee is of the opinion that it is essential to the realization of the idea of the control of railways through commissions, that a relation somewhat similar to the one existing between the national banks and the office of the Comptroller of the Currency should be established between accounting departments of the carriers and the statistical divisions of commissions. It would, of course, be inopportune to consider the details of such a plan before the principle underlying it is generally accepted, and your committee contents itself at the present time with submitting this principle to the consideration of the convention.

Respectfully submitted.

HENRY C. ADAMS,  
WM. O. SEYMOUR,  
A. K. TEISBERG,  
WM. KIRKBY,  
Committee.

*Third.*

on table.

In regard to the settlement of miscellaneous accounts between companies by balance and draft the Association at the last annual meeting adopted the following resolutions: "(1) Resolved, It is the sense of this Association that while the proposed method, so far as it relates to over-charge and loss and damage claims, may be desirable and practicable, and undoubtedly possesses some advantage over the method now most generally in vogue, the Association does not feel justified in recommending its adoption at this time, but it refers this portion of Mr. Filbert's resolution back to the Executive Committee. (2) Resolved, It is the opinion of the Association that the application of the proposed method to the settlement of switching and car repair accounts is impracticable."

Your committee has given the resolution No. 1 consideration, and recommends the adoption of the following resolution on the subject by the Association:

*Resolved*, It is the sense of the Association that the settlement of over-charge and loss and damage claims by balance and draft is not practicable at this time by reason of the great divergence of views existing among members of the Association on the subject.

*Fourth.*ted as  
ended.

The question of the adoption of a uniform form of draft for the settlement of balances was before the Executive Committee upon a resolution adopted by the Association at its last annual

meeting as follows: "Resolved, That the subject of a uniform form of draft for the settlement of balances be referred to the Executive Committee for further information and report to the Association at its next annual meeting, and that the committee be requested to investigate and report on the various drafts and draft vouchers and other forms and methods of settlement in use between transportation companies, with a view to recommending the best and securing some uniformity of practice in this matter."

The Executive Committee respectfully recommends that the following resolutions upon the subject be adopted by the Association:

*Resolved*, That a form of draft embodying the following characteristics shall be the standard of the Association:

1. The number shall be in or near the upper right hand corner.

2. The amount in figures shall be at or near the extreme right center, followed on the next line by the amount in words.

3. The name of the bank or individual on whom the draft is drawn shall be in or near the lower left hand corner.

4. The size of the draft shall be  $8\frac{1}{2}$  by  $3\frac{1}{2}$  inches.

5. This does not preclude the addition of a statement of account within the size named.

*Resolved*, That the Committee on Disbursements be requested to investigate and report on the various draft vouchers and other forms and methods of settlement in use between transportation companies with a view to recommending the best and securing some uniformity of practice in this matter.

*Fifth.*

pted.

At the last annual meeting the Association adopted the following resolution: "Resolved, That the paper by Mr. Arthur I. Corser on the subject of the establishment of a clearing-house be referred to the Executive Committee for its information, and that said committee be instructed to consider the advisability of a clearing-house system of handling traffic accounts, and to report its conclusions to the next meeting of this Association."

The Executive Committee has given both the paper of Mr. Corser and its subject matter consideration, and recommends the adoption by the Association of the following resolution on the subject:

*Resolved,* That the Association having considered the question of the advisability of a clearing-house system for handling traffic accounts, believes that the time has not arrived when the establishment of a general clearing-house for handling traffic accounts is either desirable or practicable.

*Sixth.*

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anks ex-  
nded to  
r. Chap-  
an.

At the last annual meeting the Association adopted the following resolution: "Resolved, That the question of railway companies establishing their own guarantee funds for purposes of bonding agents and others be referred to the Executive Committee for report to the next annual meeting of the Association."

The Executive Committee has considered the

matter, and respectfully recommends the adoption by the Association of the following resolution upon the subject:

*Resolved*, In the judgment of the Association the question of bonding employes must necessarily be determined by the individual company in respect to the preferability of placing such bonds with regular guarantee or bond companies, or to establish its own machinery for such purpose.

This Association does not recommend any action by the Association on the proposition of railway companies establishing their own funds for the purpose of bonding employes.

Mr. S. Chapman, General Auditor, Inter-oceanic Railway, Mexico, has collected for the committee some interesting data giving the experience and results of certain corporations, both in this country and elsewhere, who have elected to bond their own employes. This data the committee has requested the Secretary to have printed for distribution among the members of the Association.

#### *Seventh.*

At the last annual meeting the Association adopted the following resolutions: "(1.) Resolved, It is the sense of this Association that only the net difference between the amount of current assets and current liabilities should be included, in the lower table on page 25 of the Interstate Commerce Commission's form of annual report required from railroads, as a liability, and that in arriving at the amount of current assets the amount of supplies and material on

Adopted with  
resolution.

hand should be included therein. (2.) Resolved, This Association respectfully requests the statistician of the Interstate Commerce Commission to amend page 25 of the said report accordingly."

These resolutions were duly communicated to the statistician of the Interstate Commerce Commission by the Secretary. The former in response thereto desired a conference on the subject. The Executive Committee accordingly appointed a special committee of three, consisting of the President and Messrs. Kochersperger and Farrington, to confer with the statistician of the Interstate Commerce Commission upon the subject, which they did and reported to the Executive Committee as follows:

April 3, 1896.

*To the Executive Committee, Association American Railway Accounting Officers:*

GENTLEMEN:—Your sub-committee, to whom was assigned the duty of conferring with the statistician of the Interstate Commerce Commission, upon the subject of amending the tables on page 25 of the Interstate Commerce Commission's annual report, beg leave to report that by appointment they met Prof. Adams in Washington on February 14th, 1896, at which conference there were present by invitation, in addition to the committee, Mr. Stephen Little, Comptroller Denver & Rio Grande; Mr. Max Riebenack, Assistant Comptroller Pennsylvania Railroad, and Major H. D. Bulkley, Comptroller Baltimore & Ohio Railroad.

The action of the association in dissenting from the present form of tables in question, by which the total instead of net amount of current liabilities was taken as an element in determining the "cost per mile of road," was discussed, and it was agreed by Prof. Adams in future reports to eliminate the item "current liabilities," which now appears in table A, and also to omit the column so headed, as found in table B.

The discussion was most satisfactory to your committee, and Prof. Adams, in this connection, invited the committee to present a comprehensive form of balance sheet, which he would consider and submit, if satisfactory, to the Interstate Commerce Commission and to the convention of Interstate and State Railway Commissioners, with a view to adoption in place of present forms.

Your committee desire to acknowledge the valuable assistance

rendered at this conference by Messrs. Little, Riebenack and Bulkley.

Respectfully submitted,

G. W. BOOTH,

R. I. FARRINGTON,

H. M. KOCHERSPERGER,

Committee.

The above report is respectfully submitted to the Association for its information and guidance.

### *Eighth.*

The Association adopted the following resolution at the last annual meeting: "Resolved, That the President appoint a special committee of five to consider the question of formulating a set of general railway accounts, to cover the requirements of stock and bondholders, financiers and State and Interstate Commerce Commissioners, in accordance with the recommendation made in the address of ex-President Waterman (see third paragraph, page 16, eighth report), such committee to report to the Executive Committee sixty days prior to the next annual meeting."

Laid on table

In accordance therewith the President appointed as such special committee Messrs. C. I. Sturgis, Chairman, W. H. Dudley, E. S. Thomas, C. T. Morel and W. N. D. Winne.

Such Special Committee reported to the Executive Committee as follows:

REPORT OF SPECIAL COMMITTEE TO CONSIDER QUESTION OF FORMULATING A SET OF GENERAL RAILWAY ACCOUNTS, appointed in accordance with the following resolution, adopted by the Association at its seventh annual meeting, held in Detroit, May 29th and 30th, 1895.

The resolution authorizing the appointment of this committee reads:

*Resolved*, That the President appoint a special committee of five to consider the question of formulating a set of gen-

eral railway accounts, to cover the requirements of stock and bondholders, financiers and State and Interstate Commerce Commissioners, in accordance with the recommendation made in the address of ex-President Waterman, such committee to report to the Executive Committee sixty days prior to the next annual meeting.

This resolution was originally offered to the Executive Committee by Mr. C. T. Morel, and by that committee recommended to the Association.

At a meeting held in Chicago in November, 1895, this committee undertook to interpret the language of the resolution, and it was unanimously agreed by those present that under the resolution the committee's duty was to formulate a set of statements covering the more essential features of the annual reports of railroads. Some work in the shape of recommendations was done along this line.

At a meeting held in New York in January, 1896, Mr. D. A. Waterman was asked to be present, as it was upon his address made in May, 1893, that the resolution providing for the appointment of this committee was based. In reply to a question whether the committee had properly interpreted the Association's resolution, Mr. Waterman stated very kindly but positively that in his opinion the committee would not be doing its full duty if it neglected to formulate a complete set of railroad accounts, covering all branches of railroad accounting work, that when this was done the Association might point to the result as a perfect system of accounts.

In conversation with some other members of the Association, individual members of the committee had ascertained that various strong opinions were held as to action by the Association under its resolution. Some maintained that the Association has no right to dictate to stock and bondholders how they shall require reports made up by the railroads in which they are interested. Others claimed that to formulate a complete set of railroad accounts from the way-bill and ticket to the general balance sheet would be time wasted, owing to the diverse conditions under which roads are operated, varying particularly as to size and necessities of economy. This committee does not express any opinion of the correctness of these views.

This committee, after considering Mr. Waterman's remarks and the opinions of other prominent members of the Association, as outlined above, concluded to report to the Executive Committee that no forms have been prepared, owing to the difference of opinion that exists as to the meaning and scope of the resolution adopted by the Association.

This committee suggests that the Executive Committee call a conference to meet the day before the next annual meeting of the Association, and invite to meet with it a number of the most prominent general accounting officers of the Association, including, among others, Messrs. D. A. Waterman, M. Riebenack, S. M. Williams, Stephen Little, H. M. Kochersperger and Erastus Young, and Major H. D. Bulkley; also this committee, on which Mr. W. H. Dudley has kindly been serving in place of the late Mr. G. L. Lansing. We further suggest that those members at the conference be asked to interpret the meaning of the Association as expressed by the resolution, and also to pass upon the advisability of carrying out whatever the meaning of the resolution is decided to be, so that if this line of work is to be continued the conference may frame and present to the Association a resolution outlining distinctly the ground to be covered by this committee.

This report is hereby submitted to the Executive Committee in accordance with the resolution quoted above.

C. I. STURGIS,  
Chairman.

The above report of the Special Committee is hereby respectfully referred to the Association for such action as it may deem proper.

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IN ADDITION TO THE FOREGOING MATTERS, SPECIFICALLY REFERRED TO YOUR COMMITTEE, THE FOLLOWING ARE RESPECTFULLY SUBMITTED:

*Ninth.*

At the last annual meeting the Association adopted the following preambles and resolutions: "Whereas, An inquiry into methods followed in car accounting develops a diversity in matters of detail; and, Whereas, Until such a time that the basis of compensation for the use of equipment shall be a per diem rate, the adoption of proper safeguards to reduce errors to a minimum, and to insure to car owners complete returns for

Approved.

the use of their equipment, is imperatively demanded by the importance of the subject: (1) Resolved, That it is the sense of this Association that a force of not less than two competent examiners be appointed by the President of the Association of American Railway Accounting Officers, whose duty it shall be, under his direction, to request proper officers of Association railways to submit such records as will enable them to examine methods and verify conclusions as shown by their reports to connecting lines; and, (2) Resolved, That substitution of a 'per diem' in lieu of present mileage basis will afford the only satisfactory assurance of the correctness of the reports of revenue derived from the use of rolling stock."

The President of the Association has reported to the Executive Committee that he has taken no action upon said resolutions, for the reason that the Association failed to provide any means for compensating examiners for their services, and for the further reasons that the resolutions are indefinite as to the scope of the duties and the powers of such examiners. Moreover, it appears that identical resolutions were introduced at the annual meeting of the International Association of Car Accountants, held April 16 and 17, 1895, and were not only not adopted, but were received with marked disfavor. (See report of Twentieth Annual Convention of the International Association of Car Accountants, held at San Francisco, April 16 and 17, 1895, pages 28, 29, 30 and 31.)

*Tenth.*

In accordance with the direction of the Association the Secretary has prepared and issued a synopsis of the decisions and recommendations of the Association from its inception until the date of the last meeting.

Adopted and  
thanks ten-  
dered Secre-  
tary.

Such synopsis has been placed in the hands of members and has also been forwarded to the officials of every Traffic Association in the United States, requesting the co-operation of their Associations in obtaining the adoption of the nomenclature relating to traffic approved by this Association.

*Eleventh.*

The following members were appointed by the President a committee of arrangements for the eighth annual meeting of the Association:

No action.

Edward Curry, Treasurer, Staten Island Rapid Transit Railroad, New York, Chairman.

D. A. Waterman, Treasurer, Michigan Central Railroad, N. Y.

A. J. Gillingham, Assistant Auditor Passenger Receipts, Pennsylvania Railroad, Philadelphia, Pa.

*Twelfth.*

In accordance with the authority in Article IX in the Constitution, your committee designated, through the President, the following persons to deliver addresses at the eighth annual meeting:

No action.

Mr. S. Chapman, "Railway Clearing House."

Mr. J. Carstensen, "Treatment of Supply Accounts."

Mr. Charlton Messick, "Passenger Train Checking."

*Thirteenth.*

In accordance with the direction of the Association, the Secretary had printed in pamphlet

No action.

form the address of President Sturgis, delivered at the last annual meeting, and sent a copy of the same to the President and Chief Executive Officers of every railway and transportation company in the United States, Canada and Mexico, and also forwarded a copy to the several railroad journals published in this country.

*Fourteenth.*

ended and  
adopted.

A letter from Prof. Henry C. Adams, statistician Interstate Commerce Commission, dated January 28th, to the President of the Association as follows:

ANN ARBOR, Mich., Jan. 28th, 1896.

*Mr. G. W. Booth, President, A. A. O. R. A. O., Baltimore, Md.*

DEAR SIR:—Since the issue of our Classification of Operating Expenses, there has been frequent requests from auditors throughout the country for a corresponding classification of construction expenses. Would you think it advisable for your Association to take steps for the working out of such a classification? If so, what suggestions have you to make respecting it? I have written a note to Mr. Riebenack, Chairman of the Standing Committee on the interpretation of the Classification of Operating Expenses, with reference to this matter. I say this, thinking possibly you might care to communicate with him regarding it.

Very respectfully yours.

HENRY C. ADAMS, Statistician.

was laid before the committee, and the committee hereby respectfully refers the same to the Association with a recommendation that the Association adopt the following resolution on the subject:

*Resolved*, That the communication of the statistician of the Interstate Commerce Commission of Jan. 28th, 1896, in reference to a proposed Classification of Construction Expenses, be referred to the Executive Committee to investigate the matter, confer with the

statistician of the Interstate Commerce Commission thereon and report to the Association at its next meeting.

*Fifteenth.*

A letter from Professor Henry C. Adams, statistician of the Interstate Commerce Commission, to the President, dated March 23d, 1896, upon the subject of freight train mileage, was submitted to the Committee, and the following resolution upon the subject is hereby respectfully recommended for adoption by the Association:

Amended and  
adopted.

*Resolved*, That the question of freight train mileage, as presented in a letter of the statistician of the Interstate Commerce Commission to the President of the Association, dated March 23d, 1896, and also the question of mixed train mileage, be referred to the Executive Committee.

*Sixteenth.*

At the last annual meeting the Executive Committee reported to the Association that the following resolution had been duly referred to the American Association of General Passenger and Ticket Agents, and that the matter was then before that association for action:\*

No action.

WHEREAS, At the St. Louis meeting of this Association, in May, 1891, certain standard terms were adopted and defined for use in passenger accounting; and,

WHEREAS, In the interest of uniformity and unmistakable diction it is desirable that there be a mutual acceptance and application of such terms between the members of this

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\*See Tenth Report, pages 61 and 62, and Sixth Report, page 84.

Association and of the American Association of General Passenger and Ticket Agents; therefore be it

*Resolved*, That the President transmit to said American Association of General Passenger and Ticket Agents, for consideration at its meeting to be held in Quebec in September next, a certified copy of the records as set forth on page 84 of Sixth Report, with a view to securing their co-operation.

Your committee reports that it is advised that the terms referred to in the resolutions mentioned were, by action of the American Association of General Passenger and Ticket Agents, formally adopted by the said association at its meeting held at Boston, September 17th, 1895. The terms so adopted are as follows:

(a) **PASSAGE TICKET.** An official certificate of a passenger's right to transportation, as specified thereon, in return for money consideration.

(b) **LOCAL PASSAGE TICKET.** A passage ticket covering transportation between stations on the lines only of the company issuing the same.

(c) **INTERLINE PASSAGE TICKET.** A passage ticket covering transportation between stations on the lines of two or more transportation companies.

(d) **COUPON PASSAGE TICKET.** A passage ticket, either local or interline, having one or more detachable parts.

(e) **PASS.** An official certificate entitling the person or persons designated thereon for free transportation.

*Seventeenth.*

In accordance with the provision in the Constitution requiring the Executive Committee to supervise and audit the accounts of officers, your committee reports that it has performed the duty and finds that the Secretary (who also acts as Treasurer) has received since the last annual meeting \$2,317.07, and disbursed \$1,857.97, leaving a balance in his hands of \$459.10. No action.

C. G. PHILLIPS,  
Secretary.

G. W. BOOTH,  
Chairman.



# REPORT OF STANDING FREIGHT COMMITTEE, 1895-1896.

## PERSONNEL OF COMMITTEE.

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WM. NICHOLSON, CHAIRMAN.

C. S. SUTTON, SECRETARY.

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WM. NICHOLSON.....	Auditor.....	Fall Brook.....	Corning, N. Y.
R. V. McBAIN.....	C. C. Frt. Accts..	N. Y. & N. E.....	Boston, Mass.
S. B. SCHUYLER.....	Asst. Gen. Aud...	Mo. Pac.....	St. Louis, Mo.
R. S. McIVER.....	Aud. Rcts.....	Plant System .....	Savannah, Ga.
C. S. SUTTON.....	Aud. Frt. Rcts...	A. T. & S. F.....	Topeka, Kan.
J. B. BROWNELL.....	Chief Clerk.....	D. & H. C. Co.....	Albany, N. Y.
L. F. SULLIVAN.....	Auditor.....	C. & O.....	Richmond, Va.
JEFFERSON JUSTICE..	Aud. Frt. Rcts...	Penn. R. R.....	Philadelphia, Pa.
E. E. KRUTHOFFER....	Frt. Acct.....	C. C. C. & St. L....	Cincinnati, O.
C. H. BRONSON.....	Auditor.....	P. & L. E.....	Pittsburgh, Pa.
A. D. OYER.....	Asst. Frt. Aud...	C. & N.-W.....	Chicago, Ill.
WM. O'CONNELL.....	Aud. Rcts.....	M. K. & T.....	St. Louis, Mo.
C. D. BIRD.....	Frt. Aud.....	C. B. & Q.....	Chicago, Ill.
M. C. TULLY.....	Aud. Frt. Accts..	L. S. & M. S.....	Cleveland, O.
F. H. CRUMP.....	Asst. Aud.....	So. Ry.....	Washington, D. C.



REPORT OF  
STANDING FREIGHT COMMITTEE  
OF  
ASSOCIATION OF AMERICAN RAILWAY  
ACCOUNTING OFFICERS  
TO  
ANNUAL MEETING, MAY 27th, 1896.

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AS AMENDED AND ADOPTED.

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Your committee would respectfully report that three meetings of its members have been held since the last annual meeting, viz., New York, August 12th and 13th, 1895; Atlanta, Ga., November 13th and 14th, 1895, and New York, February 11th and 12th, 1896.

The various subjects considered were acted upon as follows:

*First.*

INCLOSING IN ONE PACKAGE TO EACH ROAD ALL DOCUMENTS ENTERING INTO THE MONTH'S ACCOUNT.

Letter from Mr. S. G. Brown, Assistant Auditor, Wisconsin Central Lines, suggesting that each road in rendering its side of the account forward to each road to which it reports, in one package, Adopted

every document entering into the month's account.

Adopted.

WHEREAS, It is the opinion of this Association that it is not desirable to withhold any account, in order that all the accounts for the month may be sent in one package, it is, therefore,

*Resolved*, That each account should be forwarded to the roads interested, as soon as it is completed.

*Second.*

WAY-BILLS TO BE INCLUDED IN INTERLINE ABSTRACTS FOR CURRENT MONTH.

Adopted.

Resolution presented by Mr. W. O'Connell at the last meeting of the Association, and printed on page 35 of the Tenth Report, was the subject of much discussion, and it was

*Resolved*, It is the opinion of the Association that the amended Niagara Falls plan meets fully the requirements, and contemplates that the receiving road will include all way-bills (dated prior to the first of the month in which the abstract is made) received up to the time of closing the abstract. It is understood that the abstract will be held open to the latest possible day, allowing only time necessary to close and transmit same to the other road on the agreed date.

*Third.*

UNIFORM FREIGHT BILL.

No action.

A communication from Mr. S. C. Johnson, General Auditor, St. Louis Southwestern Railway, relative to the adoption by the Association of a uniform freight bill, was referred to a sub-com-

mittee. This sub-committee having been unable to agree upon a form, requested time for further consideration. This was granted, and the adoption of a blank for recommendation to the Association was deferred until the next meeting of the committee.

*Fourth.*

ERRORS IN DIVISIONS.

Letter from Mr. E. S. Benson, General Auditor, Oregon Railway & Navigation Company, relative to the proper method of settling differences occasioned by erroneous divisions, where overcharge claims have been presented before correction account has been made. Adopted.

*Resolved,* It is the opinion of the Association that errors of any kind in the division of revenue should be corrected by the Accounting Department through its settlement of interline accounts. The distribution of overcharges in the settlement of claims should be in accordance with established divisions.

*Fifth.*

BLANKS FOR SUMMARY OF INTERLINE FREIGHT RECEIVED ACCOUNTS.

Correspondence relative to the necessity for a uniform blank to be used in summarizing the received side of interline freight accounts having been submitted to the Committee, a sub-committee was appointed to prepare a blank showing the total business reported, including correction accounts, and all items making up the account, the totals of such report to be used in arriving at Referred back

balances without further correspondence. After report of sub-committee had been thoroughly discussed it was

*Resolved*, That inasmuch as it is the apparent intention that this blank is to take the place of the Account Current, already approved by the Association, the Committee can not recommend the adoption of same, as in its opinion the use of the blank would not, in actual practice, expedite settlement. The use of the telegraph for the purpose of settling interline accounts is desirable, and the importance of the subject, and the amount involved, warrant its use for that purpose.

*Sixth.*

LOCAL FREIGHT AGENTS' WAY-BILL.

Amended and  
adopted.

Letter from Mr. J. V. Braden, Secretary of National Association of Local Freight Agents' Associations, submitting a form of way-bill, and urging its adoption by Accounting Officers' Association:

WHEREAS, This Association has already adopted a form of way-bill which has been put into use by a majority of the roads represented by its membership.

*Resolved*, That it is not considered expedient to at present make any change in the standard form of way-bill already adopted by this Association.

*Seventh.*

ORDER OF SPACE FOR CAR INITIALS AND NUMBERS  
ON STANDARD FORM OF ABSTRACT No. 104.

Adopted.

Letter from Mr. C. D. Bird, Freight Auditor C., B. & Q. Railroad, calling attention to the fact that

columns for car initial and number on Abstract Form 104 are in inverse order to that in which they appear on standard way-bill.

*Resolved,* This Association recommends that the columns for car number and initial on the abstract blank (Association Form 104) be reversed, so as to be uniform with the Association standard way-bill.

### *Eighth.*

#### QUALITY OF WAY-BILL PAPER.

WHEREAS, It is found that a large proportion of interline way-bills that have passed over a long line, having been necessarily subjected to rough treatment at the hands of conductors and others, are often in a very abraded condition when received at destination or by the Accounting Department of the last carrier; and Adopted.

WHEREAS, It is believed by the Association that this condition is largely due to the poor quality of paper used for the way-bills; and

WHEREAS, It is known to the Association that several of the large roads in the Association have been for some time using the paper known to the trade as "jute manila," and which they find stands the rough treatment to which way-bills are necessarily subjected better than any other inexpensive paper; and

WHEREAS, Such roads as have used the "jute manila" have found it less expensive than the ordinary white manila paper which is commonly used for way-bills; and

WHEREAS, It is believed by the Associa-

tion that much of the annoyance and consequent expense attending the use of a less tough paper may be obviated by the use of "jute manila"; be it, therefore,

*Resolved*, That the Association urges upon its members the use of "jute manila," or some other paper equally strong, for all interline way-bills.

### *Ninth.*

#### HARD PAPER INSTEAD OF TISSUE COPIES FOR INTER-LINE SETTLEMENT.

Adopted.

WHEREAS, It is found that a majority of the lines making settlement of interline business through the Accounting Department furnish the intermediate lines tissue copies of division sheets, statements of differences, correction accounts, etc., using for the purpose yellow tissue paper of the same grade and color as that used for furnishing copies of way-bills; and

WHEREAS, It is found that despite the best efforts of accounting officers such tissues will, and do, become mixed in with and filed away with the tissue copies of way-bills; be it, therefore,

*Resolved*, It is the sense of the Association that its members should use hard paper for furnishing intermediate roads with copies of all documents pertaining to interline freight account settlements. If, however, tissue copies are furnished they should be upon white paper.

*Tenth.*

## CORRECTION ACCOUNTS.

Letter from Mr. S. G. Brown, suggesting that correction accounts be included in the report of the receiving road, but that before including there should be a thorough understanding that they would be accepted, no account of same to be taken by forwarding road until they appear in report of receiving road. Adopted.

WHEREAS, It is the opinion of the Association that the matter of handling correction accounts is fully covered by the Amended Niagara Falls plan, Section 9, and that no change should be made in the manner of handling these accounts, it is, therefore,

*Resolved*, That all correction accounts should be accepted as rendered by the receiving road and included in the current settlement.

*Eleventh.*

## STANDARD WAY-BILL.

Your committee would respectfully state that the action by the individual members of our Association, since the report of this committee at the last annual meeting, has been so gratifying that we beg to be again permitted to refer to the subject, in order that the Association may be fully informed as to the present status of the standard way-bill question. Adopted with acknowledgments of the Association for data submitted.

The committee takes great pleasure in advising that since the rendering of the report above referred to thirty-two lines have adopted the blank, making a grand total of eighty-seven roads now using the standard form, leaving

seventy-seven lines represented in the Association not using the form, *exclusive* of such lines as, not having interline billing, do not require it, and *including* sixteen lines that have not replied to the letters sent out by the committee, some of which may have adopted the blank.

The committee has to advise that the following roads have adopted the blank, credit being given to those lines that have stated their next supply will conform to the standard. The latter are indicated by a star :

Alleg. Val. Ry.,	Ill. Cent. R. R.,
A. T. & S. F. Ry. Co.,	I. I. & I. R. R.
A. & P. R. R.,	*Intercol. Ry. of Canada,
*A. & P. R. R.,	I. & G. N. R. R.,
B. & O. R. R.	la. Cent. Ry.
Ben'gton & Rutland Ry.,	K. C. F. S. & M. R. R.,
B. L. & C. S. Line,	*K. C. P. & G. R. R.,
B. R. & P. Ry.,	K. C. St. J. & C. B. R. R.,
B. & M. R. R. R.,	*L. S. & M. S. Ry.,
B. C. R. & N. Ry.,	Lehigh & Hudson River Ry.,
*B. S. & T. R. Ry.,	Lehigh Valley R. R.,
Canada Atlantic Ry.	L. & N. R. R.,
Cent. R. R. of N. J.,	L. E. & St. L. Con. R. R.,
Charleston & Sav. Ry.,	Mich. Cent. R. R.,
C. & O. S. W. R. R.,	M. & St. L. R. R.,
C. & E. Ill. R. R.,	*N. C. & St. L. Ry.,
C. B. & N. R. R.,	N. Y. C. & St. L. R. R.,
C. B. & Q. R. R.,	N. Y. & N. E. R. R.
C. F. M. & D. M. Ry.,	N. Y. S. & W. Ry.,
C. H. & D. Ry.,	N. P. T. F. Line,
C. N. O. & T. P. Ry.,	Ohio River R. R.,
C. C. C. & St. L. Ry.,	O. & St. L. Ry.,
C. H. V. & T. Ry.,	Oreg. Ry. & Nav. Co.,
*Dela. River R. R.,	P. D. & E. Ry.,
D. & R. G. R. R.,	P. & L. E. R. R.,
D. S. S. & A. Ry.,	P. & W. Ry.,
E. J. & E. Ry.,	Plant System,
Fall Brook Ry.,	P. R. & A. Ry.,
Ft. W. & D. C. Ry.,	Q. O. & K. C. Ry.,
Georgia R. R.,	R. W. & M. Lines,
*Geo. Sou. & Fla. Ry.,	Rio Grande Southern R. R.,
*Grd. Rapids & Indiana R. R.,	St. J. & G. I. R. R.,
Gt. Northern Line,	St. L. & S. F. Ry.,
G. C. & S. F. Ry.,	St. L. S. W. Ry. System,
H. & St. J. R. R.,	*S. T. & H. R. R.,
I. D. & W. Ry.,	S. F. P. & P. Ry.

Southern California Ry.,	Valley Ry.,
*South Carolina & Ga. R. R.,	*Wabash R. R.,
Texas & Pacific Ry.,	Western Ry. of Alabama,
Texas Midland R. R.,	W. Va. & P. R. R.,
*T. & O. C. Ry.,	W. & L. E. Ry.,
T. P. & W. Ry.,	Winona & Western Ry.,
U. P. D. & G. Ry.,	Wisconsin Central Lines.
Union Pacific Ry.,	

The following roads, not having interline billing, do not wish to adopt the standard form of way-bill:

Chat., Rome & Columbus.  
 Chicago & Northern Pacific R. R.,  
 Chicago & West Indiana R. R.,  
 Everett & Monte Cristo Ry.,  
 Interoceanic Ry. of Mexico,  
 Jacksonville, Tampa & Key West R. R.,  
 Kansas City, Memphis & Birmingham R. R.,  
 Long Island R. R.,  
 Manitoba & Northwestern Ry. of Canada,  
 Monterey & Mexican Gulf Ry.,  
 Ohio Southern R. R.,  
 St. Louis & Peoria Ry.,  
 St. Louis & Paducah Ry.,  
 Staten Island Rapid Transit R. R.,  
 Zanesville & Ohio River Ry.

The following is a list of the roads advising that the blank has not been adopted, and their objections to it:

ROAD.	REASON.
Atlantic & West Point..	No objections and promises to adopt.
Atlantic Coast Line.....	Objections not stated.
Baltimore & Ohio S. W..	Objections not stated.
B. of Q. R. & N. Co. ....	Do not use, on account non-use by connections.
Boston & Albany.....	Considers way-bill in use better adapted to its method of business. Too expensive.
C. F. & Y. V. Ry.....	Can make no change until after reorganization of road.
Central R. R. of Georgia.	Requires space for compress, insurance, wharfage, and other charges; way-bill is not adapted to its use.
Central Vermont R. R..	Does not require space for junction stamps; will adopt when put in use by connections.

ROAD.	REASON.
Chicago & Alton R. R.	Connections requested no change; Association blank too expensive.
Chicago & N.-W. Ry....	Does not conform to its system of accounts.
C. G. W. Ry.....	Considers its own way-bill better.
C. St. P., M. & O. Ry....	Prefers way-bill now in use on its line.
C. O. & G. Ry.....	Amount of interline billing would not warrant its use.
C. L. & W. Ry.....	Amount of interline billing very limited; desires way-bill to conform to that in use by connections.
Cumberland Valley Ry..	No objections; will adopt when put in use by connections.
Empire Line.....	Prefers its own form of way-bill.
Erie Railroad.....	Considers its own blank as superior; standard does not provide place for date of transfer, kind and length of car, reference to division sheets, name of initial road; does not require space for weighing or stopping instructions.
E. & W. Trans. Co.....	Not adapted to rail and lake business.
F. & P. M. R. R.....	Uses standard form for billing in connection with fast freight lines; for other business prefers its own way-bill.
Fort Worth & R. G. Ry..	Amount of interline billing would not warrant a change.
F. E. & M. V. Ry.....	Objections not stated.
G. H. & S. A. Ry.....	No objections and will probably adopt.
G. T. Ry. of Canada ....	Considers own way-bill better suited to its requirements.
G. B. W. & St. P. R. R..	Prefers its own way-bill, but will adopt when put in use by connections.
H. & B. T. M. R. R.....	Uses blank in use by principal connection.
H. & T. C. R. R.....	Too much data; blank too expensive.
L. & E. Ry... ..	Objections not stated.
L. N. & C. Ry.....	Prefers its own way-bill; no advantage in changing.
M. C. & Ft. D. Ry.....	Objections not stated.
M. & C. R. R.....	Will adopt as soon as consistent with other contemplated changes.
M. D. T. Company.....	Objections not stated.

ROAD.	REASON.
Mexican Central Ry....	Is not adapted for Mexican business without modification.
M. St. P. & S. S. M. Ry...	Considers its own blank as superior.
M. K. & T. Ry.....	No margin for binding; no columns for "prepaid beyond" or "collect"; no provision for live stock stub or feeding charges in transit; no special column for date of bills of lading for cotton.
Missouri Pacific.....	Considers its own blank as better adapted to its requirements.
Mobile & Ohio.....	Does not conform to station records, charges columns being reversed; may adopt when put in use by all of its connections.
N. Y. & L. B. R. R. ....	Uses blank in use by principal connection.
N. Y. N. H. & H. R. R...	Cannot adopt until used by connections.
Norfolk & Southern R. R.	Blank too expensive; not adapted to its business.
Norfolk & Western R. R.	Is not adapted to requirements of rail and water route.
Northern Central Ry...	Not suited to its requirements.
Northern Pacific R. R.	Favors the blank and will consider its adoption later.
Pennsylvania R. R. ....	Much of the information shown on the way-bill is not required by this line, namely, place for junction stamps, transfer record, scale weight, etc.; car-load freight is all moved on card way-bills.
P. S. & L. E. R. R.....	Prefers its own way-bill.
P. R. & W. C. Ry.....	Not enough billing to warrant two forms of way-bill.
R. F. & P. R. R.....	Prefers its own way-bill, as several cars can be carried on one bill, the bulk of its freight being such that separate way-bills are not required for each car.
R. G. W. Ry.....	Standard carries much information not required, therefore more expensive; does not require space for junction stamps.
St. L. A. & T. H. R. R...	Blank too expensive; uses same blank for local and interline billing.

ROAD.	REASON.
St. L. C. G. & Ft. S. Ry.	Too expensive.
St. P. & D. R. R.....	Will adopt as soon as put in use by connections.
S. F. & N. P. Ry.....	Prefers way-bill in use by connections.
S. A. & A. P. Ry.....	Prefers its own blank.
S. C. & P. R. R.....	Does not conform to its system of accounts.
Southern Pacific Co.....	Space for routing not sufficient; does not require space for junction stamps; prefers its own blank.
S. P., Atlantic System...	Prefers its own way-bill.
Southern Railway....	Considers modification of standard as used by it as superior to the standard blank.
Star Union Line.....	Under Union Line plan of clearing house settlements, way-bills are merely local way-bills.
T. H. & I. R. R.....	Requires column for foreign roads, proportion of prepaid; cannot adopt until put in use by its principal connection.
T. St. L. & K. C. R. R...	Interline billing made by fast freight lines.
W. & C. R. Ry.....	Way-bill too expensive.
W. N. & N. R. R.....	Too expensive; amount of business small.

The following lines have not replied to the Committee's inquiry:

Ausable & Northwestern Railroad.  
 Canadian Pacific Railway.  
 Chicago & West Michigan Railway.  
 Chesapeake & Ohio Railway.  
 Chicago, Milwaukee & St. Paul Railway.  
 Chicago, Rock Island & Pacific Railway.  
 Cleveland & Marietta Railway.  
 Columbus & Southern Railway.  
 Florida Central & Pacific Railroad.  
 New York, Philadelphia & Norfolk Railroad.  
 Norfolk & Carolina Railroad.  
 Ohio River & Charleston Railroad.  
 Oregon Central & Eastern Railroad.  
 Pennsylvania Company.  
 Philadelphia & Reading Railroad.  
 Richmond & Petersburg Railroad.

It may be added that the recent adoption of the blank by a large number of the fast freight lines operating between the Eastern and Central States will have a tendency toward bringing about its more general use. A number of roads, not members of the Association, have also adopted it.

Among the objections to the standard form, that of expense appears quite frequently. This has, among many roads, members of the Association, been obviated to a great extent by the individual use of a small size way-bill, carrying on its face all the information required by the standard form, except that of spaces for stamps of junction agents, and the date received, which information has been printed on the back of the reduced size; and although this size has not been formally adopted and recommended by the Association at large, inasmuch as it deviates from the standard only in the matter of size, and not in its component parts, your committee believes that the use of such form would not be criticised by the Association in general, nor would roads using it be considered as being out of line. This point largely, if not entirely, overcomes the objection as to expense, particularly when the extra number of way-bills used of the standard form would be such a small addition to that of each line's individual form as to have little, if any, effect on the question of cost.

Another objection noticed is the one "space for junction stamps not required." In making this objection, the billing road overlooks the fact that it is to the receiving road that this informa-

tion is most important, and by its omission may be seriously inconvenienced.

Apparently many, if not most, of the lines not using the Association standard form fail to consider that it is the receiving and not the billing road that is most interested in the way-bill, and if, in looking over their list of connections, it was found that the majority of the latter were lines that had adopted the standard form, then, in deference to the requirements of such connections, even though no direct request had been made for the use of the standard form, and where such change would not materially affect the accounting of the billing road, we consider that the standard form should be put in use, thus accommodating the intermediate and terminal lines, who are both so largely interested in the way-bill form.

The committee, while deeply gratified at the success attending its labors in connection with the adoption of the standard way-bill as set forth by the Association, believes that the impetus having now been given the subject, there is no question but that, in the interests of uniformity and progressiveness, a majority of the roads which have not adopted the blank will do so in the near future.

Respectfully submitted,

C. S. SUTTON,  
Secretary.

W. NICHOLSON,  
Chairman.

# REPORT OF STANDING PASSENGER COMMITTEE, 1895-1896.

## PERSONNEL OF COMMITTEE.

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F. O. WALDO.....Chairman.  
J. M. WATKINS.....Secretary.

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\*S. C. COOPER.....Auditor Balto.-Catonsville Con. Co., Baltimore, Md.  
†W. F. VAN BERGEN...Tkt. Auditor, C. & N.-W., Chicago, Ill.  
†E. M. TACY. ....Aud. Pass. Rcts., L. V., Philadelphia, Pa.  
\*G. B. GRIGGS .....Tkt. Auditor, B. & A., Boston, Mass.  
†J. K. FREDERICK. ...Chief Clerk Aud., Ft. W. & D. C., Ft. Worth, Tex.  
\*E. B. PRYOR.....Asst. Aud., Wabash, St. Louis, Mo.  
\*A. D. PARKER.....Auditor, U. P. D. & G., Denver, Colo.  
†F. O. WALDO.....Asst. Aud., Mich. Central, Detroit, Mich.  
\*C. H. QUARLES. ....Aud. Pass. Traffic, Phila. & Read., Philadelphia, Pa.  
§W. S. RONEY.....Auditor, T. H. & I., Terre Haute, Ind.  
†J. M. WATKINS.....Aud. Rev., B. & O., Baltimore, Md.  
†F. B. EVERETT.....Auditor, C. H. V. & T., Columbus, Ohio.  
†JOS. E. COX.....Auditor, R. F. & P., Richmond, Va.  
†C. W. MCGUIRE.....Auditor, P. D. & E., Evansville, Ind.  
†E. D. USNER.....Auditor, T. P. & W., Peoria, Ill.

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†Present at Chicago meeting.

§Represented by Mr. F. O. Waldo, of Mich. Central.

†Represented by Mr. J. H. Sturgis, Asst. Treas., H. & St. J. R. R.

\*Absent.



REPORT OF  
STANDING PASSENGER COMMITTEE

OF

ASSOCIATION OF AMERICAN RAILWAY  
ACCOUNTING OFFICERS

TO

ANNUAL MEETING, MAY 27, 1896.

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AS AMENDED AND ADOPTED.

*To the President and Members:*

Your Committee would respectfully report that it held a meeting at the Auditorium Hotel, Chicago, Ill., on February 12th and 13th, 1896, at which ten members were present or represented. There were also present, by invitation, the following members of the American Association of General Baggage Agents, viz.:

J. D. Marston, Chicago, Rock Island & Pacific Ry.

H. P. Dearing, Michigan Central Railroad.

S. A. Smart, Great Northern Railway.

E. A. Sadd, Chicago, Burlington & Quincy R. R.

H. A. Winter, Illinois Central Railroad.

J. E. Quick, Chicago & Grand Trunk Ry., and

N. A. Phillips, Chicago & North-Western Ry.

The following action was taken on the various subjects referred to this Committee by the Association, viz.:

*First.***SETTLEMENT OF CHARGES FOR C. O. D. BAGGAGE  
RESHIPPED.**

d on table.

With reference to the following resolution adopted by the Association at its last meeting (Tenth Report, page 30), viz.:

*“Resolved, that the subject of settlement of charges, accruing at one point for C. O. D. baggage intended for reshipment, be referred back to the Standing Passenger Committee for further report at the next meeting of the Association.”*

A circular on this subject was prepared in accordance with the recommendation of the previous Standing Passenger Committee (Tenth Report, page 90) and mailed to 177 members, eliciting 52 replies. After careful consideration of these replies and conference with the General Baggage Agents present, your Committee unanimously recommends the adoption of the following:

*Resolved, That the action of the Association on the second paragraph of the third section of the Standing Passenger Committee’s report to the Cape May meeting (see Fifth Report, page 68), by which the following was adopted:*

2. “That legitimate transportation charges which have accrued to point of reshipment, or storage charges on the baggage, may be advanced by the forwarding road and included in the amount of C. O. D. to be accounted for in the manner prescribed above. That such advances be only permitted by special instructions from the general baggage agent, and may be deducted from the agent’s report of collections. That the forwarding road, or the road making the reshipment, be permitted, in the same manner, to include

in the C. O. D. storage charges on the baggage accruing to such forwarding road."

be reconsidered and the following substitute adopted for disposing of "Legitimate transportation charges which may have accrued to point of reshipment, or storage charges on the baggage":

2. When it is desired to recheck baggage on which transportation or storage charges have accrued, the road making the reshipment should advance these charges to the road surrendering the baggage, and the amount so advanced should be accounted for as an arbitrary to the reshipping road in the manner prescribed in paragraph one (1) above (as amended, see Sixth Report, page 77), by the terminal road or road making collection of the charges at the final destination.

The payment contemplated herein may be made to the surrendering road in cash, and be deducted from the forwarding agent's report of collections, or it may be made by a form of receipt (sample herewith, form 8) acknowledging indebtedness, the value of which should be deducted by the surrendering road from its current excess baggage report to the reshipping road. The forwarding road or the road making the reshipment should be permitted, in the same manner, to include in the C. O. D. storage charges on the baggage accruing to such forwarding road.

For the protection of the checking or reshipping road, and that the terminal road may have early information of C. O. D. collections to be made by its agents, an advice card (sample herewith, form 9) should be promptly mailed by the forwarding road to the terminal road.

Your committee also recommends the adoption of the following resolution:

*Resolved*, That the advice card, form 9, should be used in connection with all C. O. D. baggage shipments.

[ Accountant Association Standard No. 8. Size 3x11. ]  
 Receipt for C. O. D. Baggage Reshipped.  
 Sub. 3x3. Advice, 3x3. Receipt, 3x5.

<b>R. R. Co.</b> Receipt for Baggage (Agent's Stub). No. .... 189.. Received from ..... R. R. Co. C. O. D. No. .... From ..... Amount, \$ ..... Reshipped to ..... Under C. O. D. .... Station Bge. Agt. ....	<b>R. R. Co.</b> Receipt for Baggage (Advice Coupon). No. .... 189.. Received from ..... R. R. Co. C. O. D. No. .... From ..... Amount, \$ ..... Reshipped to ..... Under C. O. D. .... Station Bge. Agt. ....	<b>R. R. Co.</b> Receipt for C. O. D. Baggage Reshipped. No. .... 189.. Received from ..... R. R. Co. Baggage bearing Inf. .... C. O. D. Check No. .... from ..... for collection of \$ ..... desired for reshipment to ..... The above amount due the ..... R. R. Co. may be deducted from its current Excess Baggage Report to this Company. Station Baggage Agent.
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[ Accountant's Ass'n Standard No. 9.  
 Advice of C. O. D. Baggage Forwarded. ]

**ADVICE OF C. O. D. BAGGAGE FORWARDED, No. ....**

**R. R. Co.**  
 Accounting Department.  
 R. R. Co. 189..

Dear Sir: This Company forwarded 189.. from  
 to ..... via ..... baggage bearing Check No. ....  
 having attached our C. O. D. Excess Bge. Card No. .... for collection  
 of the following charges:  
 Excess weight..... lbs. \$ .....  
 Storage..... \$ .....  
 Transfer..... \$ .....  
 Advanced..... \$ .....  
 Total..... \$ .....

REPLY. Your Company's proportion of the above collection will be  
 Dear Sir: 189..  
 included in report for. Yours truly,

*Second.***ERROR IN SECRETARY'S SYNOPSIS RELATIVE TO REPORTING INTER-ROAD TICKETS.**

With reference to correspondence between Secretary Phillips, Mr. J. H. Shearing, Auditor Passenger Receipts Canadian Pacific Ry. Co., and Mr. H. W. McFarlane, Assistant Ticket Auditor Chicago & North-Western Ry. Co., referred to this Committee (Tenth Report, page 37), relative to the action of the Association on the subject of "Reporting inter-road tickets," and the correctness of the Secretary's reference thereto in his compilation of the proceedings of the Association as contained in synopsis No. 1 (to May, 1891, inclusive), page 19, and synopsis No. 2 (to May, 1895, inclusive), page 35, reading as follows: Adopted.

"That in reporting inter-road tickets, the issuing line should also report the final destination for which the passengers are ticketed, and the form and number of 'feeder' and 'extension' tickets used."

Your Committee finds that this wording is copied from sub-section "C" of the second section of the Committee's report to the New Orleans meeting (Fourth Report, page 25), which recommendation was *not adopted* by the Association; and is of the opinion that the quotation should have been from the action of the Association at the same meeting (Fourth Report, page 47), which reads as follows:

"*Resolved*, That in reporting inter-road tickets composed of feeder and extension forms, the issuing line should give the destination of both forms to lines forming the route of the feeder, with the numbers of the

feeder only; reporting to lines beyond the feeding point the extension form and numbers, and final destination only, and giving the through rate alike to all lines interested."

Some doubt is expressed in the correspondence as to this resolution still being in effect, as the recommendation of the Association, in view of the action taken on the eighth section of the Committee's report to the Cape May meeting (Fifth Report, page 23), when previous action on sub-sections "A," "B" and "C" was apparently reconsidered and subsequent action taken only on the subject of "information to be given on each coupon of inter-road tickets," or, in other words, the subject exclusively referred to in sub-sections "A" and "B" failing to take action on the subject of "Reporting inter-road tickets composed of 'feeder' and 'extension' forms," exclusively referred to in sub-section "C," the action of the Association being expressed in the following resolutions (Fifth Report, page 23), viz.:

"(1) *Resolved*, That the action of the Association on sub-sections A, B. and C of the first section of the report of the Standing Passenger Committee to the New Orleans meeting, regarding certain information to be given on each coupon of inter-road tickets, be reconsidered."

"(2) *Resolved*, That section eight of the report of the Standing Passenger Committee to this meeting, bearing on the same subject as A, B and C, be accepted and the recommendation therein adopted."

As, however, it is expressly stated in the first resolution above, that the subject to be reconsid-

ered was that "Regarding certain information to be given on each coupon of inter-road tickets," your Committee is of the opinion that reference to sub-section "C" in the resolutions covering the reconsideration and subsequent action was due to a misunderstanding by, or clerical error on the part of, Secretary Phillips, or the member who introduced the resolutions, and therefore, that, as before stated, the quotation by the Secretary on page 19, synopsis No. 1, and on page 35, synopsis No. 2, should have been from the Fourth Report, page 47, in accordance with what was the evident intention of the Association.

With a view of correcting the record, your Committee recommends the re-enactment of the resolution quoted above (Fourth Report, page 47) on the subject of "Reporting inter-road tickets composed of 'feeder' and 'extension' forms."

### *Third.*

#### REPORTING TICKETS ISSUED IN EXCHANGE FOR PREPAID ORDERS.

With reference to the following letter referred to the Executive Committee (to whom it should properly have been addressed) and returned for consideration and report by this Committee:

" DETROIT, MICH., November 12, 1895.

" **MR. F. O. WALDO,**

" Chairman Standing Passenger Committee,

" Association American Railway Acctg. Officers.

" *Dear Sir:*

" I would respectfully submit as a matter to be considered by the Standing Passenger Committee the question of giving on report reference to tickets issued in exchange for prepaid orders, by showing the number of the order in connection with the particular form and number of the ticket issued thereon, in

report to the line drawing the prepaid order. I should think it would not be necessary to occupy a separate line for this information on the report, but simply show in brackets the form and number of ticket and the number of the prepaid order opposite the line on which tickets of this form are accounted for.

"The object of this suggestion is not to question the honesty of roads honoring prepaid orders, but to satisfy the roads drawing such orders that they have been properly exchanged for tickets.

"For your information, I will state that I know of two cases where orders were issued and reported to the lines on whom drawn two years ago, and have not yet been presented for exchange. I also know of another instance where an exchange order was drawn and by mistake the agent issued a ticket over a competing line. This error would probably not have been discovered had not the agent voluntarily reported it and acknowledged the mistake,

"Respectfully yours,

(Signed),

"W. F. PARSONS,

"Ticket Accountant Michigan Central Railroad."

Your Committee recommends the adoption of the following resolution:

Adopted.

*Resolved*, That the words "reference to the prepaid orders being given in connection therewith on reports to the roads issuing them," be added to the action of the Association at the Chicago meeting, May, 1893 (Eighth Report, page 23), relative to the second section of the Committee's report, so that the recommendation will read as follows:

*Resolved*, That interline tickets exchanged for prepaid orders be reported with value in the month in which they are issued, reference to the prepaid orders being given in connection therewith on reports to the roads issuing them.

#### *Fourth.*

#### INTERLINE TICKET CORRECTION CLAIMS AND DIVISIONS.

With reference to the address by Mr. A. D. Joslin

(Tenth Report, page 129) and the action thereon by the Association (page 34, same report), viz.:

*“Resolved,* That the paper be referred to the Standing Passenger Committee for report upon the subject to the next annual meeting.”

Your Committee has carefully considered the points embodied in Mr. Joslin's paper and begs to submit the following report:

*First*—With reference to “Claims for correct proportions,” we recommend the adoption of the following:

*Resolved,* That claims for correct proportion should be handled through the Accounting Department, including correspondence on the subject, but, failing an adjustment, reference should be made to the Passenger Department for final disposition.

Adopted.

*Second*—With reference to the question of division of responsibility between the Passenger Department and the Accounting Department in the checking, dividing and apportioning of inter-road ticket rates, your Committee considers that this subject is covered by the action of the Association in adopting the resolution recommended by the Executive Committee at the seventh annual meeting (Tenth Report, page 67), which was as follows:

*“Resolved,* It is the sense of this Association that the Accounting Department is the proper department to check rates and apportion revenue on interline ticket sales of a given road to foreign roads, and to check rates and divisions on reports of such ticket sales received from foreign roads, the General

Adopted.

Passenger Department to furnish the necessary information."

Adopted.

*Third*—With reference to "formulating a set of rules for dividing passenger rates upon broad principles of equity and fair dealing between railroads, sufficient to cover the majority of cases that may come up," your Committee believes that if it is possible to formulate such a set of rules it will accomplish a corresponding reduction in the number of claims, and, therefore, suggests that Mr. Joslin be requested to present for the consideration of the Association, such rules as, in his opinion, will accomplish the desired end.

Respectfully submitted,

F. O. WALDO,  
Chairman.

J. M. WATKINS,  
Secretary.

# REPORT OF STANDING COMMITTEE ON DISBURSE- MENTS, 1895-1896.

## PERSONNEL OF COMMITTEE.

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CHAUNCEY KELSEY, CHAIRMAN.  
J. S. FORD, CHAIRMAN pro tem.

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CHAUNCEY KELSEY	Auditor	C. & A.	Chicago, Ill.
J. S. FORD	Comptroller	K. C. Ft. S. & M.	Kansas City, Mo.
H. W. WALKER	Accountant	G. T.	Montreal, Can.
W. P. DURKEE	Asst. Aud.	B. & M. R.	Omaha, Neb.
G. O. WATERMAN	Aud. Rets. & Dis.	C. R. R. of N. J.	New York.
C. HILLYER	Auditor	Georgia	Augusta, Ga.
I. ANDERSON	Aud. Disbt's.	Ill. Cent.	Chicago, Ill.
J. G. DREW	Auditor	St. J. & G. I.	St. Joseph, Mo.
S. CHAPMAN	Gen. Auditor	Interoceanic R'y.	City of Mexico.
		of Mexico.	



REPORT OF  
STANDING COMMITTEE ON DISBURSEMENTS  
OF  
ASSOCIATION OF AMERICAN RAILWAY  
ACCOUNTING OFFICERS  
TO  
ANNUAL MEETING MAY, 27th, 1896.

Your Committee would respectfully report that no meeting has been called during the year, no subjects having been referred to the Committee for consideration requiring such action.

Accepted and  
referred to  
incoming  
Committee.

The following communication has been referred to the Committee through the President:

"BURLINGTON & MISSOURI RIVER RAILROAD IN NEBRASKA.

"OMAHA, NEB., February 13th, 1896.

"G. W. Booth, Esq., *President Association of American Railway Accounting Officers, Baltimore, Md.*

"DEAR SIR—Referring to last year's report of the Standing Committee on Disbursements, of which I was and am still a member.

"On reviewing the material system outlined therein, after comparing it with the methods of a few roads on which, during the last few years, the practice of economy has required them to depart from systems very much similar to the one advocated, I am convinced that our Committee can make several short cuts in their recommendations without impairing efficiency.

"Will you kindly refer this communication to the Chairman of your Committee, and oblige,

Yours truly,

(Signed) W. P. DURKEE."

And with Mr. Durkee's consent it is suggested that the same be referred to the next Committee.

J. S. FORD,

Chairman pro tem.



# REPORT OF SPECIAL COMMITTEE ON EXPRESS SETTLEMENTS, 1895-1896.

## PERSONNEL OF COMMITTEE.

S. ANDERSON, CHAIRMAN.

NAME.	OFFICE.	ROAD.	RESIDENCE.
S. ANDERSON . . . . .	1st Chief Acct . . . . .	Penna. R. R. . . . .	Philadelphia, Pa.
R. S. DOUSMAN . . . . .	Asst. Gen. Aud. . . . .	C. M. & St. P. . . . .	Chicago, Ill.
F. A. WYMAN. . . . .	Aud. Pass. Rcts . . . . .	L. S. & M. S. . . . .	Cleveland, O.
M. E. BARBER . . . . .	Auditor. . . . .	B. & A. . . . .	Boston, Mass.
W. J. DICKINSON . . . . .	Aud. Rcts. . . . .	L. & N. . . . .	Louisville, Ky.
J. H. SHEARING. . . . .	Aud. Pass. Rcts. . . . .	Can. Pac . . . . .	Montreal.
C. V. WARE . . . . .	Auditor. . . . .	N. Y. S. & W . . . . .	New York, N. Y.
R. FENBY . . . . .	Auditor. . . . .	Tex. Pac . . . . .	Dallas, Tex.
T. F. BROWN . . . . .	Auditor. . . . .	Alleg. Val . . . . .	Pittsburgh, Pa.



REPORT OF  
SPECIAL COMMITTEE ON EXPRESS  
SETTLEMENTS.

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AS ADOPTED.

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*To the President of the Association of American  
Railway Accounting Officers:*

Your committee, appointed to consider the report of the Special Committee on Express Settlements, presented at the Detroit meeting, May 29 and 30, 1895, beg to present the following conclusions:

The report submitted reads as follows:

The representatives of the railroads over which the principal express companies of the country operate to meet in groups, *i. e.*, the representatives of all the railroads (or as many as will) over which any one express company operates to join in one group; each of these groups to elect a delegate to a general convention, to be composed of as many delegates as there shall be groups. The duties of this general convention to be the formulating of such a plan of operations as will be applicable generally to the proposed examinations of express companies' accounts, and also to adopt a method for continuance of the organization.

Each group also to select an inspector or examiner to supervise the examination of the

accounts of the express company in which the companies forming the respective groups are directly interested, which inspectors or examiners shall be governed by the general plan adopted by the delegates, and be commissioned, if deemed desirable, by action of the general convention of delegates.

The expense of each separate corps of examiners, *i. e.*, distinct as to each express company, to be met by contributions from the various railroad companies who unite in forming the primary groups, and on such basis as the representatives forming the respective groups shall decide. •

In anticipation of the favorable consideration of the above by the Association, it was further recommended by your committee, that

The Association, through its President, should issue a circular letter to each of the roads, members of this Association, recommending and urging their co-operation toward getting the suggested plan into operation.

It is found the duties of the special committee charged with the above report were outlined by a resolution of the Executive Committee at a meeting held October 25, 1894, viz.:

*Resolved*, That it is the sense of the Executive Committee that the work of the Special Committee on Express Settlements should be especially directed to devising and formulating the details of an organization for carrying into effect the recommendation for checking and verifying the accounts of express companies embodied in its report to the Association at its fifth annual meeting.

While the report under consideration is considered as coming within the scope of the duties

imposed by this resolution, after due consideration your committee deem it advisable to simplify the recommendations as to the plan of organization, and beg to submit the following revised report, which will be found to retain the main features of the original, with an elaboration of its details, viz.:

The railroads operated by express companies to associate in groups, distinct as to each express company.

The Accounting Officers of the several lines comprising a group, to choose representatives, who are to meet and prepare a formula of examination applicable to the accounts of the express company operating such lines.

The formula should have for its object—

1st.—To determine that the entire gross receipts to the express company have been taken into account in the settlement with the several lines comprising a group.

2d.—To determine that the division of the gross revenue has been properly made, giving each line over which the express company operates its proper proportion.

3d.—To provide for summarizing and reporting results to the accounting department of each of the interested lines.

It shall also be the duty of the representatives to select an examiner and provide for the necessary assistants, who shall be authorized to conduct the examination of the accounts of the operating express company, for the verification of settlements made with each road of the group. (A railroad company operated by more than one

express company would, of necessity, be a member of as many groups as there are express companies operating its lines.)

The expense of the corps of examiners for each group to be met by contributions from the roads comprising such group on a basis to be agreed upon by the representatives.

The adoption of the following resolution is recommended:

Adopted.

*Resolved*, That the revised report of the Special Committee on Express Settlements, as presented at this meeting, be referred to the Executive Committee, with instructions to consider the merits of the plan of organization provided for, and report its conclusions to the next meeting of this Association with whatever recommendations for the disposition of the subject may seem to them proper.

SAMUEL ANDERSON,  
Chairman.

CHARLES V. WARE,  
Secretary.  
New York, N. Y., May 27, 1896.

## In Memoriam Gerrit L. Lansing.

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### REPORT OF COMMITTEE ON DEATH OF GERRIT L. LANSING:

The death of Mr. G. L. Lansing, secretary and comptroller of the Southern Pacific Company, has removed from our Association one of its brightest lights. He was endowed with capabilities of a high order and his contributions to the railway literature of the day evinced a thorough knowledge of the subject under discussion. His character was genial and frank, thus endearing him to all who enjoyed his personal acquaintance. This Association is indebted to Mr. Lansing for the support and encouragement he so freely gave it. He was, from the first, in full sympathy with its objects and no member thereof was more highly esteemed, none whose counsels commanded greater respect. It is only fitting that we embody herein the tribute paid to his memory by the president of the Southern Pacific Company, which is in these words, viz.:

"No more intelligent and upright officer ever served a corporation, and none with more fidelity to his trust."

Mr. Lansing was born at Detroit, Mich., April 22, 1850, and was an alumnus of the Northwestern University of Illinois. He began his railway career in the service of the Central Pacific Railroad (now the Southern Pacific) Company in 1869, remaining continuously with that company until his death. His promotions in the service were won by a strict and conscientious devotion to duty, and the ability he brought to bear in its performance. In his railroad career of twenty-seven years he accomplished much that will be of lasting benefit.

Your committee recommend that this minute, testifying to Mr. Lansing's many estimable qualities and expressive of sincere regret at the loss sustained by the Association in his death, be placed in the form of a memorial page in our published proceedings, and an official copy thereof transmitted to his family, with whom, in their bereavement, we deeply sympathize.

STEPHEN LITTLE,  
M. RIEBENACK, } Committee.  
C. I. STURGIS,

In Memoriam  
**Gilbert W. Ledlie.**

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REPORT OF COMMITTEE ON DEATH OF GILBERT  
W. LEDLIE:

*Resolved,* That we record with sincere sorrow the loss of our  
esteemed associate Gilbert W. Ledlie, and tender his family  
our heartfelt sympathy in their bereavement.

In Memoriam  
**Milo S. Freeman,**

Born July 31, 1835,  
Died January 3, 1896.

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REPORT OF COMMITTEE ON DEATH OF MILO S.  
FREEMAN:

Milo S. Freeman was born in Macon, Ga., on July 31, 1835. His early education was obtained in his native city. He afterwards graduated at the Georgia Military Academy in Marietta, an institution which was the pride of the State at that time. After leaving the academy he spent several years in mercantile pursuits at Savannah and in the Mechanics' Bank at Macon. From his position in the bank Mr. Freeman was called to enter the profession with which he was to be identified for the remainder of his life, first as a clerk in the Southwestern Railroad, and afterwards as treasurer of the Macon & Western Railroad. This position he held until the amalgamation of that road with the Central Railroad of Georgia.

When the Southern Railway and Steamship Traffic Association was organized Mr. Freeman was charged with the important duty of arranging the details for carrying out its purposes. In every position which he held he has been an efficient and popular officer, making many friends wherever his lot was cast.

From 1890 to 1893 he was auditor of the Central Railroad of Georgia, and at the time of his death he was auditor of the Chattanooga, Rome & Columbus Railroad, with headquarters at Rome, Ga.

In the latter part of December, 1895, Mr. Milo S. Freeman went

to Savannah on business, and had arranged to return to Rome, Ga., on December 31st, but changed his mind for the purpose of spending New Year's day with his friends in Savannah.

While he was driving to the railway station, on the evening of January 1st, the horse attached to the vehicle in which Mr. Freeman was riding became frightened at some New Year's fireworks, the result being that the driver lost control of the horse and Mr. Freeman was thrown against the curbstone and injured in such a manner that he died from the effects on January 3rd, 1896. His body was borne by many sorrowing friends to its last resting place in the family burying ground in Rose Hill cemetery at Macon, Ga.

Milo S. Freeman was an honored and much loved member of our Association.

Your committee offers for adoption the following resolutions:

*Resolved.* That the Association of American Railway Accounting Officers hereby places on record our deep sorrow at the death of our much loved and honored brother Milo S. Freeman, and we extend to his family our most heartfelt sympathy in their sad and heavy loss.

*Resolved,* further, That this memorial and these resolutions shall be made a part of the records of this Association and that a copy shall be transmitted to the family of our departed but fondly remembered brother.

CARLTON HILLYER, } Committee.  
J. D. MANEY, }

In Memoriam  
**George W. Miller.**

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REPORT OF COMMITTEE ON DEATH OF GEORGE W.  
MILLER :

WHEREAS, It has seemed best to Almighty God in his infinite wisdom to remove from our midst Geo. W. Miller, late Freight Auditor of the Hannibal & St. Joseph R. R. Co., and one of the early members of this Association.

*Resolved*, That we record with deepest sorrow the loss of our esteemed friend and fellow member, who through his uniform courtesy and faithful discharge of his duties had attained a high place in the regard of all who know him.

*Resolved*, That we tender to his family our heartfelt sympathy in their great bereavement, and that the Secretary be instructed to furnish them with a copy of these resolutions.

G. B. DUNBAR, }  
C. D. BIRD,        } Committee.  
G. J. POLLOCK, }

## In Memoriam A. P. Lewis.

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### REPORT OF COMMITTEE ON DEATH OF A. P. LEWIS:

WHEREAS, By the will of Providence, the silent and sleepless Reaper has taken from among us our friend and associate, Mr. A. P. Lewis, late auditor of the Indiana, Decatur & Western Railway Company, and an honored member of the Association of American Railway Accounting Officers; and,

WHEREAS, In his personal life he was esteemed and beloved for his splendid qualities of mind and heart; for his conscientious sense of duty and the high principles by which he was ever guided; and,

WHEREAS, In his death his associates have lost a sincere friend, whose exemplary Christian character endeared him to all with whom he came in contact; the railway company to whom he gave his faithful services for so many years, a capable, careful and highly esteemed official, and the Association of American Railway Accounting Officers, a worthy and respected member.

*Resolved.* That we hereby express our commendation of his meritorious labors in all official relations; of our affection and love for him inspired by his genial nature and noble traits of character; and,

*Resolved.* That we deplore the loss our Association and its members have sustained through his demise.

*Resolved.* That these proceedings be placed on the minutes of the Association and a copy sent to the family of the deceased.

GEO. W. LISHAWA, }  
C. A. MCGUIRE, } Committee.  
F. M. BRINE. }

## In Memoriam Herman Gabelman.

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The committee appointed to prepare resolutions of respect in memory of Herman Gabelman, general auditor of the Iowa Central Railway, who died in Marshalltown, Iowa, upon the 19th of April, 1896, beg leave to offer the following:

Herman Gabelman was born in Bremen, Germany, 42 years ago. He graduated from the oldest and best college at Halle, with the highest honors, when 18 years of age. He came to America soon after, and was employed for several years in a large importing house. He entered the service of the Wabash Railway as a station agent, in the year 1881, and was made the station accountant at East St. Louis, in 1882. He was appointed one of the traveling accountants in June, 1883, and subsequently promoted to the position of senior traveling accountant, which position he held until appointed general auditor of the Iowa Central Railway, upon the 1st of July, 1894.

Mr. Gabelman was a faithful, loyal and competent official, a man of sterling integrity, honorable and upright in character, firm in his convictions of duty, and was loved and respected by not only his immediate friends but by all who had the honor of his acquaintance.

*Therefore be it Resolved.* That this Association records with profound sorrow the loss it has sustained in his death, and that this expression of our feelings be spread upon the minutes of this meeting and a copy thereof be transmitted to the family of the deceased.

D. B. HOWARD, }  
E. S. BENSON, } Committee.  
J. O. CLIFFORD, }

In Memoriam  
**W. E. Stoney.**

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REPORT OF COMMITTEE ON DEATH OF W. E.  
STONE:

WHEREAS, It has come to the knowledge of the Association during the sessions of this convention that Mr. W. E. Stoney, late auditor of the South Carolina & Georgia R. R., has been removed from our ranks by death, be it

*Resolved*, That the sincere sympathy of the Association be extended to the family of our brother and that a copy of this resolution be sent to Mrs. Stoney and spread on the minutes of the Association.

C. T. MOREL,  
T. W. ROBY,  
T. J. HUNTER, } Committee.

## ADDRESSES.



## A RAILWAY CLEARING HOUSE.

By S. CHAPMAN,  
GENERAL AUDITOR,  
INTEROCEANIC RAILROAD, MEXICO.

Although many members of this Association are familiar with the history and working of the English Railway Clearing House it may be interesting to others to give a very brief account of the origin and regulations of that institution.

I am indebted to the secretary, Mr. H. Smart, for the information which follows, both as regards the history of the part which relates to a period long before my time and also for the most recent regulations which embody certain changes that have taken place since I left England.

### HISTORY.

It was in 1838 that it became evident, when the railways which extend from London to Liverpool had been completed and connected, that arrangements must be adopted to facilitate the passage of through traffic at the points where the three railways joined. This was a difficulty that needed an immediate solution and prompt remedy, for the public, ever ready to find fault, became eloquent on the inconvenience they were then suffering.

The effect of this was that the directors of the respective railways endeavored to comply with the requirements of the public. The theory was reduced to practice in a simple form, and the public enjoyed, in a partial manner, the advantages of the clearing system.

The effect upon the companies and their officers was, however, far from satisfactory, and is best described in Mr. Morison's own words:

"In the first place, the methods of keeping accounts adopted by the several railway companies were in no two cases exactly similar, and this diversity of system caused much difficulty and confusion when the accounts came to be compared for the purpose of effecting a settlement. Long delays occurred and much angry correspondence not unfrequently passed between the managers before payment of the sums due by one company to

the other could be obtained. In the next place, although all the connected companies had entered into an agreement to render accurate returns of the use they respectively made of one another's carriages and wagons and to pay a fixed rate per mile for whatever distance they ran, still the conditions of the agreement were, from the first, very imperfectly fulfilled, and some of the companies came in the end to make an unacknowledged use of the carriages and wagons of others to an extent which amounted to a positive grievance."

Whilst measures were under consideration to obviate these admitted evils, it occurred to Mr. Kenneth Morison, then an auditor in the London & Birmingham Railway, and Mr. Robert Stephenson, that a central office, constituted on a similar plan to that of the Bankers' Clearing House, would furnish a remedy. The idea was submitted to Mr. George Carr Glyn (subsequently Lord Wolverton), the chairman of the London & Birmingham Railway, who, with characteristic clearness, saw its advantages and lent the whole weight of his influence to carry it into effect. This was, however, not done without surmounting many obstacles. The difficulties were numerous. Those who feared their dishonest gains were likely to be curtailed fought vigorously against it; some opposed it because it involved trouble, others upon principle—the universal one—that it was new. The more he considered the practicability of the idea, the more Mr. Glyn became convinced of its necessity, and it is said of him that he agitated, argued and almost battled for the child he was determined to rear. Mr. Hudson, the railway king, also gave the proposal his powerful support, and both Mr. Creed and Captain Laws took an active part in removing the objections which the superior officers of some of the railways at first entertained to the system. At length the various difficulties were surmounted, and on the 2d of January, 1842, the system of the railway clearing house came into operation on the railways extending from London to Darlington in one direction and from Manchester to Hull in another.

Business was commenced at a small house in Drummond street with a staff of four clerks, and these before 1861 numbered 400. In 1892 the number had increased to 2,100, 1,650 being engaged at headquarters and 450 employed at various railway junctions throughout the country.

An act of parliament entitled the Clearing Act was passed on the 25th of June, 1850, empowering the committee to prosecute or defend actions or suits or taking other legal proceedings, and

this act amongst other things embodied the following, which I have reduced to the narrowest limits of space:

1. If any company not a party to the clearing system shall by writing sealed with its common seal request the committee to be admitted and they shall assent, such company from time of such assent becomes a party to the clearing system.

2. If a company desire to withdraw, notice must be given sealed with the common seal of the company, and at the expiration of a calendar month from the time the notice was given (unless a more distant time be named therein) such company shall cease to be a party to the clearing system.

3. The committee may give notice to a company with same limit of time. A special meeting must be summoned for this purpose and not less than two-thirds of the committee present must vote.

4. Each company is at all times entitled to be represented in the committee by one delegate appointed by the board of directors of such company. The acts of the committee, however, are valid should such delegate not be present at any meeting.

5. The committee are to meet every three months and at any other times on the secretary (when requested by the chairman or any two members) giving at least ten days' notice.

Ten members to form a quorum.

6. Every year a chairman to be elected.

A general meeting specially summoned may remove a chairman.

7. If chairman is absent at any meeting the committee present shall choose one of their members to be chairman of such meeting.

8. The secretary remains in office "until he die, or resign, or be removed."

The committee have the power to remove a secretary.

9. The committee may from time to time appoint a treasurer or remove him and prescribe and alter the duties of the office.

10. The committee shall hold any money received as trustees for the companies to whom they may decide such money is payable, but no member is answerable for any losses by reason of default or insolvency of the treasurer or any banker or agent in whose hands the money may be.

11. The secretary shall settle and adjust the accounts of the clearing system and the balances due to and from the several companies parties thereto, also he shall determine the amount to be contributed to the funds of the clearing system. In case of any difference the decision of the committee is final.

12. The committee are empowered to pay out of the funds of

the clearing system all expenses of the clearing system and all costs, charges and damages incurred in legal proceedings.

13. The committee may recover by action of debt in the name of the secretary any balance which the committee may decide is payable by any company, even if the company concerned has ceased to be a party to the clearing system. (A form for this purpose is scheduled to the act.)

14. If defendants plead they never were indebted the committee must prove that they decided such sum was payable whilst such company was a party to the clearing system, and they shall be entitled to a verdict accordingly.

15. The committee shall cause notes, minutes or copies, as the case may require, of all appointments made or contracts entered into by them and orders and proceedings of all their meetings to be entered in books for the purpose, and every such entry shall be signed by the chairman of such meeting, etc., who must add the word "Chairman" after his signature. Every entry so made shall be received as evidence in all courts without proof of such meetings having been held or of persons present having been members of the committee.

16. In all legal actions the name of the secretary may be used instead of the names of the members of the committee.

17. Upon the death or removal of any secretary no action or suit or other proceedings pending in his name shall abate or be stayed, but as soon as another secretary be appointed the name of such new secretary shall be thereafter used.

18. The act may be called "The Railway Clearing Act, 1850." and shall be deemed to be a public act, and as such shall be judicially noticed.

Armed, then, by the foregoing act the committee have from time to time framed a very complete set of regulations. I cannot within the limits of a paper do more than allude to the following:

#### BALANCES.

Interest at the rate of seven per cent. per annum is charged on balances due, if not paid within the undermentioned periods:

Upon mileage of stock,	5 days.
Upon coaching traffic,	7 days, exclusive of Sundays.
Upon demurrage of stock,	} 23 days.
Upon merchandise traffic,	

All balances are paid as advised; any errors there may be are corrected in a subsequent account. In case of bad debts the loss sustained is borne by the companies interested in the respective groups of traffic upon which the loss arises.

## DIVISION OF RECEIPTS.

Companies first suggesting new or revised through fares affecting three or more companies' traffic, must, unless otherwise arranged between themselves, advise the same to clearing house before the end of the month in which they operate and send with such advice joint instructions for apportionment, except in cases where the clearing house already hold agreed instructions.

## DISTANCES.

The clearing house has hitherto (1890) accepted as correct the distance tables supplied by the companies, but when the clearing house committee takes steps to test the correctness of the tables the measurements approved by them rule in every doubtful case.

## CLASSIFICATION.

The rates charged for through goods are fixed with reference to a uniform classification approved and adopted by all the companies parties to the clearing system.

## LOSS OR DAMAGE.

In every case of loss or damage of goods or parcels which has not been reported by the receiving company within twenty-four hours after it has been ascertained, the liability rests exclusively with the company failing to report.

## ERRORS.

Returns are prepared monthly showing the comparative number of errors made in the accounts of traffic sent to the clearing house by the station clerks of the respective companies, and pointing out the companies who are late in sending their abstracts. A return of the errors against each station is also prepared monthly, and these returns are transmitted to the companies concerned.

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There seems no reason why a railway clearing house should not work well in America. It has been urged that owing to the immense distances to be covered the delays in receiving documents and replies to correspondence would prove fatal to the scheme.

This delay could be obviated by having *branch clearing houses*, each to undertake the clearing of traffic lying within its own territory (to be defined) and to submit a local balance sheet to the central office, which would incorporate the various balances thus reported in one general balance sheet.

Traffic passing from one territory to another would be cleared by the central office. A similar system works well in the United Kingdom, where traffic, for instance, from Queenstown to Dublin is cleared locally in the Irish Railway Clearing House, but that from Queenstown to London is settled in the English Railway Clearing House.

Even in the United Kingdom there are distances to be dealt with which are long considered from the point of time occupied. For instance, a considerable fish traffic is dealt with between the Hebrides, Orkney and Shetland Islands and the south of England, involving a tedious sea journey (with in some cases only a bi-weekly service of steamers) followed by a rail journey of some 750 miles, so that letters not infrequently take five or six days in transit. If some great railroad center be taken as the head office there are few points such as would come under clearing house jurisdiction from which correspondence would take more than five or at most six days. From Oaxaca (Mexican Southern Railway) to St. Louis, Mo., takes five days and from Victoria, B. C., the same time.

The advantages of a clearing system are great in the relief given to the accounting departments. To start with, instead of having to keep ledger accounts with a large number of different railway companies only one account—with the clearing house—is necessary. The clearing house being in possession of information from both ends simultaneously, is frequently enabled to clear discrepancies at sight, and after taking up in correspondence possesses the power of deciding which information is correct, a very important matter and a great saving in clerical labor.

The clearing house being an impartial body and equally representing all companies interested, it is not necessary to check the returns sent in by them for three or more companies' traffic—at any rate so the great railway systems in England have decided—thus saving a considerable amount of labor.

The clearing house receiving division sheets signed by all concerned, no disputes can afterwards arise as to erroneous proportions, and where a mileage basis applies the clearing house decides which is the correct distance in case of doubt.

Promptitude is ensured by the requirements of the clearing house that all returns shall be sent in by the middle of the month following the month to which the returns relate. In the case of passenger traffic (with few exceptions) only six days are allowed.

Errors, too, tend to diminish in consequence of the advices sent to the different companies parties to the clearing system, as these

advices very clearly show where a certain company's staff falls below the average in accuracy.

The question of a clearing house in the United States seems to be a gigantic one, and it may be interesting to show a comparison between the earnings of sixty-nine companies parties to the English Railway Clearing House for the year 1894, as shown in the board of trade returns, and all lines in the United States for the same period, as shown in Poor's Railroad Manual.

#### ROADS IN THE UNITED STATES.

Miles of line.	No. of passengers.		Earnings.	
	*583,248,007		*\$276,031,571	
175,444	Tons of goods.		\$700,477,409	
	675,129,747			

#### RAILWAYS IN THE UNITED KINGDOM.

Miles of line. 19,936	{	No. of passengers.	Earnings.	(\$1.87 to £1.)
		884,611,520	£30,514,083 - -	\$148,603,584
		Tons of goods.	43,092,187 - -	209,858,951
		315,931,691		
		Parcels, etc., - -	5,606,569 - -	27,303,991

In the figures marked \* I have not included the Manhattan, Brooklyn, Kings Co. and Sea View Elevated railroads as, so far as I am aware, all traffic is local. They carried 251,692,610 passengers with earnings \$12,661,502, and, adding these figures, we have 834,940,617 passengers with earnings \$288,614,863.

In the figures for the United Kingdom I have taken only those for companies parties to the clearing system. I am unable to say how much of such traffic is local and how much interline, but a glance at a railway map of the United States showing comparatively few junctions in proportion to the enormous total mileage as compared with the relatively large number of junctions with the smaller mileage of the United Kingdom would seem to indicate that, relatively to gross traffic, there is more local traffic in the United States than there is in the United Kingdom. The main lines are so much longer that it is possible to travel many hundreds of miles between important centers without leaving the system first receiving the traffic. Then again it must not be overlooked that most of the freight traffic in the United Kingdom is C. and D. (collected and delivered), and the allocation of terminal allowances makes a very considerable difference in the staff required for making settlements. When to this is added the parcel (express) business, amounting to over \$27,000,000 per

annum, it will readily be seen that the English Railway Clearing House performs much work which would not have to be done in a similar institution in this country.

There must also be considerably less work with regard to mileage and demurrage both of passenger vehicles and freight. As regards the former I have not noticed in the United States (with the exception of Pullmans) any very great tendency to run passenger vehicles of one company over the lines of another, and I should suppose that such a train as a friend of mine saw leaving Perth one summer, consisting of thirty-six passenger vehicles belonging to nine different companies, is something that never occurs in the United States.

Again, with regard to freight cars the small (10 ton) cars in general use in England admit of a much greater proportion running through to foreign lines, and thus makes the work heavier for the clearing house in tracing their movements.

From the foregoing I very much question whether a larger staff would be required here than in the English Clearing House, and if that be so, or even increasing the staff to 3,000, it would mean besides the convenience a very considerable saving to all companies joining such a system. Although I can not give exact data relating to the present time, the following figures as approximate may be of some interest:

When the staff consisted of 2,100 people the forces were divided more or less as under:

Merchandise traffic about	-	-	-	700
Coaching (including parcels, etc., traffic),	-	-	-	500
Mileage and demurrage (indoor and outdoor staff),	-	-	-	800
Lost luggage,	-	-	-	20
Not defined,	-	-	-	80
				<u>2,100</u>

About 1884 the amount of money cleared per annum was in the neighborhood of eighteen millions sterling, or about 27 per cent. of total earnings. The number of "settlements" made was about eight millions for merchandise traffic alone, covering some three million "settlements," counting by pairs of points.

It would thus appear that the traffic passed over the lines of two and two-thirds companies on an average.

In 1884 the number of vehicles on all lines in the United Kingdom was:

Passenger,	-	-	-	-	-	45,545
Freight,	-	-	-	-	-	<u>467,181</u>
						512,726

And taking 73 per cent. as engaged in "local" traffic, we have 138,436 engaged in interline work. The clearing house charged mileage amounting to about 4,000 miles per vehicle and in addition about three and one-half days' demurrage. These charges involved some 34,000,000 of entries.

In a preliminary paper such as this it is impossible to cover the ground thoroughly, but I hope that my notes may lead to a general consideration of the scheme, and if information on this side as to

1. Proportion of interline traffic in relation to total;
2. Number of clerks engaged on such work and who could be dispensed with if a clearing system were inaugurated (after allowing for the retention of the few required to furnish information to the clearing house),

can be obtained, the English Clearing House will give us any further information, such as:

1. Volume of business cleared by them;
2. Estimated number of clerks that could be dispensed with if traffic were only station to station;
3. Number of clerks engaged on parcels, etc., work,

and with such data a more or less intelligent idea could be formed as to probable saving consequent upon the introduction of a clearing system. The convenience of such a system, I think, will be generally admitted.

Mr. Chapman, with the consent of the meeting, then read the following communication which Mr. John Partington, Audit Accountant for the London & Northwestern Railway, of England, had kindly sent him:

1. There is no advantage in settling two companies' traffic in the clearing house if the point of exchange be not open to doubt, or an agreed route list be in operation; the L. & N. W. with Caledonian Group is of this nature. Two companies' traffic
2. It is more economical to settle privately where the traffic is between two stations of one company and passes intermediately over another company's line. Two companies' inter-mediate goods traffic
3. Further, it is because two companies' passenger traffic can be cleared more cheaply without the interference of the clearing house that the companies practically arrange these settlements direct. Two companies' passenger traffic

- 1862, experts' opinion. 4. In 1862 a committee of experts, who inquired into the advantages of the clearing house constitution, recommended that in the case of two companies' traffic it was desirable that more extensive settlements between the companies should obtain.
- Three companies' intermediate traffic. 5. In the case of companies whose lines are used intermediately for the passage of "through" traffic, the protection of the clearing house is necessary, and in the event of streams of traffic being diverted, the advantage of the wagon records in determining the route is invaluable.
- Uniformity of settlements. 6. The receipt of settlements of traffic in one uniform shape, size and manner is a great convenience to the companies, besides many companies would find it somewhat difficult to train their staff to the making of private settlements.
- Neutrality of clearing house. 7. There are, however, larger considerations which influence the companies in upholding the clearing house, amongst which are:
- (a.) The maintenance of an impartial tribunal for the settlement of the constant disputes arising in regard to invoices or divisions of traffic.
- (b.) The assurance of punctuality in the payment of balances.
- Mileage and demurrage department. 8. So long as the existing basis of charging for the use and detention of stock prevails, the mileage department can not possibly be dispensed with. The work could not be done in a fragmentary manner by individual companies with anything like the success which is at present attained, and that branch of the clearing house is probably the best organized and most efficient in existence for adjusting payments arising from the interchange of stock.
- Limitation of railway clearing house advantageous. 9. Nevertheless, the concentration of so many settlements under one roof makes the establishment somewhat unwieldy, which leads to complication and to methods being applied to ensure accuracy which would be unnecessary if the house were of smaller proportions; the settlement of all two companies' traffic privately would tend to correct this.
- Administrative uses. 10. Beyond its original design the clearing house has provided the collective companies with neutral ground where administrative and parliamentary measures are discussed at regular intervals, and arranged by the representatives of the whole of the railways of the United Kingdom much more conveniently than if desultory or chance meetings were held at uncertain places and convoked at the instance of a particular company.
- Facilitates dealings with legislature and public. 11. Again, in dealings with the legislature and the public, the varying interests of the separate companies are thus more easily

consolidated and concerted action more promptly agreed upon, which in many cases is not only desirable, but absolutely necessary.

12. The expensive process of dividing traffic when it reaches 20 shillings a month between a pair of stations by mileage after deducting terminals, is no doubt antiquated, and in lieu thereof only very large traffics should be so dealt with, the residue being allotted to the companies interested in fixed proportions revisible from time to time. This will effect a great saving.

Mileage (ions sh be limit



## **PASSENGER TRAIN CHECKING.**

**By CHARLTON MESSICK.**

**CHIEF CLERK TICKET ACCOUNTS,**

**ST. LOUIS SOUTH-WESTERN RAILWAY SYSTEM.**

Before this Association, to multiply words as to the necessity for an accurate and thorough system of checking the earnings of passenger trains, is certainly unnecessary. That the necessity is fully appreciated is evidenced by the many and varied expedients devised to meet the emergency.

Upon the accounting officer devolves the duty of placing around all employes of the railway every possible check or safeguard which may protect its interests. He must satisfy himself as far as possible that the railway's revenue is accurately accounted for by all alike.

It is generally conceded that the various systems of verifying the collections of ticket agents now in vogue on the different railways in this country, are such as admit of little opportunity for loss of revenue to the railway, and it has been the desire of every accountant interested in the passenger earnings of railways to be able to establish a system of verifying the collections of passenger conductors with the same accuracy with which the collections of agents are proven.

When tickets are furnished agents, advice of same is given to the proper accounting officer, and the agents must account for every ticket delivered to them at certain fixed values, of which the accountant has complete information. The reports of ticket agents are substantiated not only by the record of tickets furnished them, but also by the tickets themselves, which are delivered to the passengers and returned to the accounting department by the conductors who honor them. With the passenger conductor the conditions surrounding his collections are entirely different. Passengers board his train and ride five, ten, fifty or a hundred miles, and the accounting officer has no information as to the number of passengers or distance they are carried or the amount collected save the reports rendered by the conductors themselves. Such reports may be accompanied by duplicates of receipts given to the passengers, but such receipts are of little

value for the purpose of verifying the reports rendered by the same person who issued them.

The sentiment of every railway accountant who has had experience in checking the accounts of conductors is voiced when I say that it is desirable to obtain from a reliable source, other than the conductor himself, a complete record of the number of passengers carried and the names of the stations at which the various passengers board and leave the train. A proper and satisfactory charge could then be established and made against the conductor, and it would be necessary for him to produce evidence of transportation in the way of tickets or passes or cash to cover all the passengers on his train. Several unsuccessful attempts have been made to secure this result, but in each instance it was necessary to rely on the fidelity of certain other employees, who were as liable to error or as susceptible to temptation as the conductor.

In the accounting department the old saying that "To err is human" is constantly being realized, and, therefore, I was forced to the conclusion that the only method of obtaining an infallible record from which to properly debit our accounts with conductors would be through something that could not be tampered with, namely, an automaton.

Under this conviction I concentrated my attention in that direction and will describe as briefly as possible the result, leaving it to the individual judgment of the members of this Association as to whether or not anything has been accomplished which will materially aid the accountant in checking the earnings of passenger trains.

But by way of introduction would say that while I do not claim mechanical perfection for my machine (it, like the locomotive, being susceptible to continual improvement), I do claim to have discovered a method by which the difficult problem may be solved and the accountant obtain an absolute record of the earnings of all passenger trains. After describing the machine I will explain the system of checking its automatic record. And just here it may be added that the objection sometimes urged that mechanical devices do not come properly within the purview of this Association must be abandoned, as the accountant will never be able to secure the desired result without calling in the aid of the skilled mechanic. And it would not be in keeping with the spirit of this Association to rule, merely for the sake of a technicality, against the consideration of mechanical devices, without which paramount interests of the railways which it represents can not be secured.

In steam railway service the requirements are not only a record

of the passengers who board but also of those who leave the train. It is further necessary for the record to indicate at what points the passengers boarded and left the train and how far they were carried, in order that the accountant may know the exact amount of revenue the train earned.

My registering machine consists of two double gates, one located on the first step of the car, the other on the edge of the platform, an iron box located underneath the steps and edge of the platform, which contains the registering apparatus and the mechanism which controls the gates, and two steps which compress slightly as the passengers pass over them. The register box is connected with the axle of the car wheel by means of a flexible wire belt, similar to that used in the Boyer railway speed recorder.

As the persons board or leave the train, passing through the gates, they are registered. The registration is accomplished by the opening of the gates as the passengers pass through. Each of the double gates records the person, making a double record of each one passing through. The object in the double register is to prevent improper manipulation on the part of any one inclined to defeat the register. A single register could be easily operated by hand, but an attempt to so operate the double register would be readily detected.

There is a connection between the registering gates and the second and third steps of the car, which, by the way, are the movable steps just mentioned, such connection making it impossible for the gates to be opened in the opposite direction to that in which the person is going. It is impossible to pass through the gates without registering, and it is further impossible to make a double registration indicating the movement of a passenger without passing through the gates. In other words the gates can not be operated by hand.

The object of the two pairs of gates is to prevent more than one person passing through the register at the same time or on the same record. It is also to prevent the gates being fastened open, making an open pathway through which passengers could pass without registering. The opening of either pair of gates in either direction locks the other pair in both directions, so that if a person passes through the lower gates the opening of the lower gates locks the upper gates and he can not pass through the upper until the lower gates have closed behind him.

Double gates rather than a single gate on the lower step and also on the platform are used as a matter of convenience. These double gates are so arranged that they work in unison; one can not be opened without opening the other. The gates work freely

and can be opened by the merest pressure, closing themselves quickly after the person has passed through. Any attempt on the part of any one to put them out of order so that they would not operate would absolutely close up the passageway.

The record is made on a paper tape, which is enclosed in the register box. The registers made by persons getting on the train appear on one edge of the paper and registers made by persons leaving the train appear on the other edge. The location of the registration made on the paper therefore indicates whether the person was boarding or leaving the train.

When the train starts a record is made automatically on the paper tape, which bears the register of the passengers who get on and off at the station, and is accomplished by the connection with the axle of the car wheel referred to. This record is distinctive and from its location on the paper is easily recognized as the station register.

The register paper is made to move a quarter of an inch to the mile as the train runs. This movement is imparted to the paper through the wire belt mentioned. The tape has lines ruled on it crosswise, these lines being a quarter of an inch apart, the space from one line to another representing a mile, so that it will be readily seen that as the paper is moved a quarter of an inch to the mile by the movement of the train it is an easy matter to ascertain the distance from one stop to another by counting the mileage lines from a given station register to the first succeeding passenger register, the total of these lines representing the distance between the stops or the number of miles the passengers were carried. The mileage lines on the paper are so numbered that it will not be necessary to count the lines to ascertain the distance from one stop to another, but simply to deduct the number of the line on which a station register appears from the number of the line on which the next succeeding passenger register appears.

The paper tape therefore affords a record of all persons who get on and off the train at each station, indicates the stations at which they get on and off, and the distance from one station to the next. Everything is done automatically and in such a way that any attempt to improperly operate or prevent the register from operating would be readily detected.

This method of recording the passengers as they board and leave the train is very similar to a system of bookkeeping, there being an entry of each passenger who boards and also of each one who leaves the train; for every debit there must be a credit. The passenger can not get off the train without having gotten on, and

if he gets on must get off. The location at which he gets on or off as indicated by the tape determines the amount of revenue due the railway for his transportation.

This register will afford such a record of the transactions on the conductor's train as will enable the accountant to debit him with all the revenue which the train earned. The conductor may obtain proper credit either by returning to the accounting department the tickets or their cash equivalent. The conductor is charged with a certain amount of revenue and if he does not return tickets must return cash. When this is considered it will be readily understood that the conductor will not fail to return to the accounting department any tickets which should be taken up on his train, as such action would necessitate his paying cash equivalent for the transportation. He must have something to show for each and every passenger he carries. As far as tickets once used are concerned the scalpers' harvest will be blighted.

The checking of the record made by the register is a very simple matter. The work can be done by a boy, as it is only necessary for him to familiarize himself with and follow out certain prescribed rules. He must first ascertain the number of members of the train crew. He will then allow the train one dead head from starting point of the run to destination for each member of such crew, as it is understood that they boarded at the starting point and left the train at the destination of the run. He will then check off one register on at the starting point and one register off at the destination of the run for each member. This will settle the train crew as far as that run is concerned. The next step is to check the ticket collections (and by ticket collections I refer to passes and all transportation) against the register. If a passenger has a ticket reading from A to B it would, of course, be understood that he had boarded the train at A and had left it at B. On this principle, in checking the ticket against the record one register on at A and one off at B should be canceled on the record. In this manner the record accounts for the ticket and on the other hand the ticket serves as a check against the record.

The accountant should first assort the ticket collections in origin and destination order, and if he has six tickets reading from A to B should check six registers on at A and six off at B. After checking the tickets against the record, the cash fares reported by the conductor should also be checked in like manner.

In this connection it would be well to answer a question frequently asked, "How about the passengers who leave the train before arriving at their destination, and how about

people who get on the train at various points to bid their friends good-bye and leave before the train starts?" Of course, each passenger who gets on and off the train, as has been before stated, is registered, so the passenger may leave and board the train before arriving at his destination as often as desired. If the passenger who boards the train at station A for station C gets off at station B to walk about the platform, getting on the train again at that point, he would be registered off and on at B. The register on would offset the register off and the record would not be affected in the least thereby. On the same principle, when a passenger boards the train to see a friend off he would be registered on and when getting off before the train starts would be registered off, the register off canceling the register on.

As a matter of convenience in checking, the conductor should make a report of the fares which he collects on his train, but in the event he makes no such report it is an easy matter to ascertain from the record the exact amount of cash which he should have collected and accounted for. After checking the tickets in the manner before described the difference between the number of registers on and off at each station, over and above such as were made by the passengers who held tickets, should be ascertained, and this net result should be used in determining the exact amount of cash collected. As it would require considerable time to explain in detail how this result will indicate the amount of cash, it may be that a simple example will sufficiently illustrate the principle involved. It is impossible without the conductor's report to know the number of passengers who paid cash fares, but the accountant can ascertain exactly the amount of cash collected. For example: If a passenger boards the train at station A and leaves at station B, paying a cash fare, and another passenger boards at B, paying a cash fare to station C, the record would appear the same as if a passenger had boarded at A and had gotten off the train at B, getting on again at that point and going to C, his destination. It will be readily seen, however, that it would make no difference whether the conductor accounted for one fare from A to B and another B to C, or simply one fare through from A to C. The accountant, without the conductor's report, would not know the number of passengers in this case, but would know the exact amount of cash which should have been reported. The conductor was debited with a passenger when he boarded the train and when he left the train at B was credited, but the indebtedness was reincurred when the passenger boarded the train again at that point.

In the event an annual pass is presented which the conductor

does not lift he should be required to fill in a small blank, certifying that the passenger had ridden from and to certain points on a certain date and then require the holder of the pass to sign the same. This certificate should be returned by the conductor in lieu of the transportation. Should there be any doubt as to the genuineness of the signature the certificate can be referred to the supposed signer for verification. This will carry out the theory that the conductor must have something to show for each passenger he carries.

In the new Union Station at St. Louis, generally conceded to be the finest in the world, the passenger must procure a ticket before he can pass through the gates and board his train. It must be understood, however, that the gatekeeper is not required to know to what point the passenger is going, and where the station system of gates or a system of gates located on the train is employed for the purpose of requiring passengers to procure tickets before boarding the train, unless the gates will afford some record as to the passenger's destination, he can readily purchase a ticket reading a short distance and pay the conductor a cash fare beyond the destination of his ticket. The mere fact that he passed through the gates was evidence that he had a ticket, and such being the case it would naturally be concluded that he did not pay a cash fare. There would exist none but a moral obligation on the part of the conductor to make proper return of such collection to the railway.

This system of gates requiring gatekeepers entails a large increase in the expense of the train crew. The registering gate device described herein does not necessitate any increase in the train crew, nor any material increase in operating expenses. If the passenger arrives too late to purchase a ticket he is not annoyed by being required to wait for the next train, but may board the train and pay his cash fare. As the register affords a complete record of the cash fare, which he should have paid, the railway would be just as willing to collect the fare as to sell the ticket.

To employ the registering gates in checking passenger trains would obviate the necessity of establishing ticket offices at small stations for the purpose of inducing passengers to procure tickets before boarding the train. The agent's commission, as well as other expenses incident to the establishment of such agencies, could be saved. On roads traversing sparsely settled districts where there are many of such agencies this saving would be considerable.

Again, this system of checking by the registering gates would

obviate the necessity for employing detectives. It is a disagreeable matter for a railway to feel called upon to establish a system of spying on its employes, and if the conductor is conscientiously accounting for his collections he should not be subjected to this implied challenge of his integrity, and one would naturally suppose that the honest conductor would look with favor on a device that relieves him of the suspicion, even, of fraud or inaccuracy.

It is proposed to make a practical test of this machine at an early date. In the meantime we ask your consideration of it on its merits, and if it commend itself to you we hope for your hearty co-operation to the success of that which is of common interest to us all. Of course, no little time, labor and money have been expended by me on this machine, and in view of the financial benefits accruing to the railways if it prove practicable, I feel that I have a right to hope for your co-operation, using the term hope in its proper sense, as not only desire, but also expectation.

This is an age of material progress, time-saving and money-making inventions largely tributary thereto, and these are none the less adopted where the results justify, though they work innovation, and even revolution, in familiar and time-honored methods and usages.

And should this machine, even in a small degree, promote progress along the line of passenger train checking I shall more than ever appreciate the honor conferred upon me on this occasion by the Association of American Railway Accounting Officers.

## ROLL OF DECEASED MEMBERS.

NAME.	TITLE.	ROAD.	DIED.
GEO. A. LAYET.....	Comptroller.....	M. & O.....	Nov. 22, 1888.
R. G. BROWN.....	Auditor.....	M. & St. L.....	Jan. 11, 1890.
W. L. NEWPORT.....	Aud. and Cashier.....	M. C. & Ft. D.....	Oct. 2, 1889.
S. H. AYERS.....	Auditor.....	W. & L. E.....	Dec. 2, 1890.
G. D. DONNELLY.....	Chief Accountant.....	Central Arizona.....	May, 1891.
THOS. R. DAVIS.....	Auditor of Disbt's.....	Pennsylvania.....	Dec. 10, 1891.
JOS. T. PENTON.....	Auditor.....	L. N. O. & T.....	Jan. 23, 1892.
H. HALL.....	Secretary and Aud.....	H. & T. C.....	Nov. 5, 1892.
F. E. HANCOCK.....	Gen'l Accountant.....	Atlantic & Pacific..	Oct. 9, 1892.
GEO. M. TAYLOR.....	Aud. Frt. Receipts.....	Pennsylvania.....	July 26, 1893.
EDW. W. DAUTEL.....	Treasurer and Aud.....	M. D. & S.....	Sept. 3, 1893.
CYRUS P. LELAND.....	Auditor.....	L. S. & M. S.....	June 30, 1894.
WM. T. THELIN.....	General Auditor.....	Baltimore & Ohio....	Nov. 17, 1894.
ROYAL L. GIBBS.....	Aud. Frt. Receipts.....	Gt. Nor. Ry. Line....	Dec. 23, 1894.
HENRY G. WOOD.....	General Auditor.....	West Maryland.....	April 13, 1895.
G. W. MILLER.....	Freight Auditor.....	H. & St. J.....	Sept. 4, 1895.
G. W. LEDLIE.....	Auditor.....	F. & P. M.....	Oct. 4, 1895.
MILO S. FREEMAN.....	Auditor Receipts.....	Central R. R. of Ga....	Feb. 3, 1896.
G. L. LANSING.....	Secy and Comptroller.....	Southern Pacific.....	Feb. 5, 1896.
A. P. LEWIS.....	Auditor.....	I. D. & W.....	April 3, 1896.
H. GABELMAN.....	Auditor.....	Iowa Central.....	April 19, 1896.
W. E. STONEY.....	Auditor.....	S. C. & G.....	May 24, 1896.



## ROLL OF MEMBERS.

(NOTE.—An asterisk (\*) preceding the name indicates that the member was present at the New York meeting.)

(NOTE.—The Secretary will be under obligations to members if they will advise him of any inaccuracies in names, titles, names of companies, addresses, etc., in these lists.)

Abbett, H. M., Treasurer.....	Atlanta & West Point R. R., Atlanta, Ga.
Adams, D., Auditor.....	Wheeling & Lake Erie Ry., Toledo, O.
Anderson, Cooper, Auditor.....	Rio Grande Southern R. R., Denver, Colo.
*Anderson, Isaac, Auditor Disbursements.....	Illinois Central R. R., Chicago, Ill.
Anderson, R., Auditor Disbursements.....	Union Pacific Ry., Omaha, Neb.
*Anderson, S., First Chief Accountant, A. P. R.'s.....	Pennsylvania R. R., Philadelphia, Pa.
*Armstrong, F. W., Auditor.....	Carrabelle, Tallahassee & Georgia R. R., Tallahassee, Fla.
Atwood, C. M., Auditor Passenger Receipts.....	Atchison, Topeka & Santa Fé R. R., Topeka, Kan.
Baird, Selden N., Auditor.....	Everett & Monte Cristo Ry., Everett, Wash.
*Barber, M. E., Auditor.....	Boston & Albany R. R., Boston, Mass.
*Barker, Enoch, Auditor.....	Brooklyn Annex, foot of Fulton St., Brooklyn, N. Y.
Bartlett, F. A., Assistant Ticket Auditor.....	Chicago & North-Western Ry., Chicago, Ill.
*Bartol, J., Auditor.....	Valley R. R., Cleveland, O.
Bechel, W. T., Auditor.....	Pacific Express Co., Omaha, Neb.
Bedison, Wm. L., Auditor.....	Omaha & St. Louis Ry., Council Bluffs, Ia.
Benson, E. S., General Auditor.....	Oregon Railway & Navigation Co., Portland, Ore.
*Bentley, Foster, General Accountant.....	Hoosac Tunnel Fast Freight Line, Chicago, Ill.
Bentley, H. F., Traveling Auditor.....	Central Vermont R. R., St. Albans, Vt.
*Berger, R. E., Chief Clerk Freight Accounts.....	Wabash R. R., St. Louis, Mo.
Bidgood, R. W., Auditor.....	Cape Fear & Yadkin Valley Ry., Fayetteville, N. C.
Bierck, A. B., Chief Clerk Auditor.....	Long Island R. R., Long Island City, N. Y.
*Bigoney, D. W., Auditor Disbursements.....	Erie R. R., New York City.
*Bird, C. D., Freight Auditor.....	Chicago, Burlington & Quincy R. R., Chicago, Ill.
Bissell, F. M., Auditor.....	Empire Line, Philadelphia, Pa.

- \*Boak, T. D., Accountant.....Wagner Palace Car Co., New York City.  
 \*Booth, G. W., General Auditor.....Baltimore & Ohio R. R., Baltimore, Md.  
 \*Branch, J. W., Auditor Agents' and Conductors' Accts.....Fremont, Elkhorn & Missouri Valley R. R., Chicago, Ill.  
 \*Brine, F. M., Ticket Accountant.....Cleve., Cin., Chicago & St. L. Ry., Cincinnati, O.  
 \*Broeksmid, J. C., Auditor.....Burlington, Cedar Rapids & Northern Ry., Cedar Rapids, Ia.  
 \*Broeksmid, W. F., Freight Auditor.....Burlington, Cedar Rapids & Northern Ry., Cedar Rapids, Ia.  
 \*Bronson, C. H., Auditor.....Pittsburgh & Lake Erie R. R., Pittsburgh, Pa.  
 \*Brown, S. G., Assistant Auditor.....Wisconsin Central Lines, Milwaukee, Wis.  
 \*Brown, T. F., Auditor.....Allegheny Valley R. R., Pittsburgh, Pa.  
 \*Brownell, J. B., Chief Clerk.....Delaware & Hudson Canal Co., Albany, N. Y.  
 \*Bulkley, H. D., Comptroller.....Baltimore & Ohio R. R., Baltimore, Md.  
 \*Bulkley, H. W., Auditor.....West Virginia & Pittsburgh Ry., Weston, W. Va.  
 \*Burt, A. J., Auditor.....Michigan Central R. R., Detroit, Mich.  
 \*Byrne, John J., Auditor.....Southern California Ry., Los Angeles, Cal.
- \*Campbell, E. P., Auditor Traffic.....Erie R. R., New York City.  
 \*Cariss, Wm. Jr., Secretary and Auditor.....New York, Phila. & Norfolk R. R., 305 Walnut St., Philadelphia, Pa.  
 \*Carlsen, J., Auditor and Cashier.....Long Island R. R., Long Island City, L. I.  
 \*Carroll, L. S., Gen'l Traveling Auditor.....Fremont, Elkhorn & Mo. V. R. R., 22 Fifth Avenue, Chicago.  
 \*Carter, C. M., Auditor.....Hannibal & St. Joseph R. R., St. Joseph, Mo.  
 \*Cassidy, P. H., Auditor.....Staten Island Rapid Transit Co., New York City.  
 \*Chambers, W. H., Auditor.....Florida East Coast Ry., St. Augustine, Fla.  
 \*Chapman, S., General Auditor.....Interoceanic R. R. of Mexico, Apartado 105, Ciudad Mexico.  
 \*Clark, M. J., Secretary and Auditor.....Chicago & Western Indiana R. R., Chicago, Ill.  
 \*Clifford, J. O., Freight Auditor.....Chicago & North-Western Ry., Chicago, Ill.  
 \*Clune, G. H., Auditor and Treasurer.....Rochester & Pittsburgh Coal & Iron Co., Rochester, N. Y.  
 \*Collier, J. J., Secretary and Treasurer.....Ohio River & Charleston Ry., Philadelphia, Pa.  
 \*Collord, Jas., Assistant Auditor.....Fall Brook Ry., Corning, N. Y.  
 \*Colman, W. M., Chief Clerk Ticket Accounts.....Ft. Worth & Denver C. Ry., Ft. Worth, Tex.  
 \*Cool, C. W., Freight and Ticket Auditor.....Winona & South-Western Ry., Winona, Minn.  
 \*Cooper, S. C., Tr. & Gen. Accountant.....Savannah, Americus & Mont. Ry., Americus, Ga.

Copland, G., Comptroller .....	Lexington & Eastern Ry., Lexington, Ky.
*Copperstone, D. C., Assistant Auditor of Disbursements .....	Pennsylvania Co., Pittsburgh, Pa.
*Covert, C. S., Assistant Auditor Passenger Receipts .....	Pennsylvania Co., Pittsburgh, Pa.
*Cox, Jos. E., Auditor .....	Richmond, Fredericksburg & Potomac Ry., Richmond, Va.
*Coxe, Jos. W., Auditor .....	Norfolk & Western R. R., Roanoke, Va.
Craig, Jos. H., Auditor .....	Louisville, New Albany & Chicago Ry., Chicago, Ill.
Cramer, J. L., Auditor Disbursements .....	Great Northern Ry. Line, St. Paul Minn.
*Crosby, G. H., Freight Auditor .....	Chicago, Rock Island & Pacific R. R., Chicago, Ill.
*Crump, F. H., Assistant Auditor .....	Alabama Gt. Southern R. R., Washington, D. C.
Cuddeback, A. T., Chief Traveling Auditor .....	Erie R. R., New York City.
*Culver, A. I., Assistant Comptroller .....	Delaware & Hudson Canal Co., New York City.
Cunningham, E. F., Assistant Comptroller .....	Central R. R. of Georgia, Savannah, Ga.
*Curry, E., Treasurer .....	Staten Island Rapid Transit R. R. Co., New York, N. Y.
Curry, J. P., Auditor .....	New York, Chicago & St. Louis R. R., Cleveland, O.
*Davis, C. H., Comptroller .....	Cincinnati, New Orleans & Texas Pac. Ry., Cincinnati, O.
Davis, D. D., Auditor .....	Toledo, St. Louis & Kansas City R. R., Toledo, O.
*Davison, W. M., Auditor .....	Adams Express Co., Penn. Div., Philadelphia, Pa.
*Deeds, A. P., Auditor .....	Zanesville & Ohio River Ry., Zanesville, O.
*Delf, A. E., Auditor .....	Duluth, S. Shore & Atlantic Ry., Marquette, Mich.
*Dennison, J. E., Auditor .....	Mexican International R. R., Eagle Pass, Tex.
*Denniston, J. T., Auditor .....	Star Union Line, Pittsburgh, Pa.
*Dickinson, W. J., Auditor of Receipts .....	Louisville & Nashville R. R., Louisville, Ky.
Dinke, J. F., Auditor and Treasurer .....	Buffalo, Rochester & Pittsburgh R. R., Rochester, N. Y.
Dixon, A. R., Auditor .....	Ft. Worth & Rio Grande Ry., Ft. Worth, Tex.
Dodge, P. M., Traveling Auditor .....	Monterey & Mexican Gulf R. R., Monterey, Mex.
Donaldson, Andrew, Third Vice-President .....	Erie R. R., New York City.
*Donaldson, J. P., Secretary and Treasurer .....	Huntington & Broad Top Mountain R. R. & Coal Co., Philadelphia, Pa.
*Doogan, Charles, Freight and Ticket Auditor .....	Chicago, Burlington & Northern R. R., St. Paul, Minn.
*Douglas, A., Auditor .....	St. Louis & San Francisco R. R., St. Louis, Mo.
Dousman, R. S., Assistant General Auditor .....	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Downing, F. T., Chief Clerk Comptroller .....	Pennsylvania R. R., Philadelphia, Pa.

Downing, R. W., Comptroller.....	Pennsylvania R. R., Philadelphia, Pa.
*Draper, F. E., Auditor Freight Receipts.....	Great Northern Ry. Line, St. Paul, Minn.
*Drew, J. G., Auditor.....	St. Joseph & Grand Island R. R., St. Joseph, Mo.
*Dudley, W. F., Freight Auditor.....	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
*Dudley, W. H., Auditor.....	New England R. R., Boston, Mass.
*Duke, F. J., Assistant Treasurer.....	Richmond, Fredericksburg & Potomac R. R., Richmond, Va.
*Dunbar, Geo. B., Assistant Auditor.....	Kansas City, St. Joseph & Council Bluffs R. R., St. Joseph, Mo.
Dunlevy, A. F., Auditor of Disbursements.....	Baltimore & Ohio R. R., Baltimore, Md.
*Dunning, A. W., Auditor.....	Columbus, Sandusky & Hocking R. R. Co., Columbus, O.
Durkee, W. P., Assistant Auditor.....	Burlington & Missouri River R. R., Omaha, Neb.
*Dye, Geo. W., Auditor and Treasurer.....	Jacksonville, Louisville & St. Louis Ry., Jacksonville, Ill.
Eager, R. W., Auditor.....	Mason City & Ft. Dodge R. R., Mason City, Iowa.
Ecker, L. P., Assistant Auditor.....	Chesapeake & Ohio Ry., Richmond, Va.
*Edgeworth, M. J., Auditor.....	Indiana, Illinois & Iowa R. R., Kankakee, Ill.
*Edison, Thos., Freight Accountant.....	Michigan Central R. R., Detroit, Mich.
*Everett, F. B., Auditor.....	Columbus, Hocking Valley & Toledo Ry., Columbus, O.
*Fairman, F., Auditor of Freight Receipts.....	Illinois Central R. R., Chicago, Ill.
*Farrington, R. L., Comptroller.....	Great Northern Ry. Line, St. Paul, Minn.
*Fenby, R., Auditor.....	Texas & Pacific Ry., Dallas, Tex.
*Filbert, W. J., General Bookkeeper.....	Chicago & North-Western Ry., Chicago, Ill.
*Fisher, P. L., Auditor Material and Labor Accounts.....	Sioux City & Pacific Ry., Chicago, Ill.
Ford, J. S., Comptroller.....	Kansas City, Fort Scott & Memphis R. R., Kansas City, Mo.
*Foster, H. D., Auditor of Frt. and Tkt. Accounts.....	Chicago, Burlington & Kansas City Ry., St. Joseph, Mo.
Frederick, J. K., Chief Clerk Auditor.....	The Ft. Worth & Denver City Ry., Fort Worth, Tex.
*Freeborn, F. H., Auditor.....	Buffalo & Susquehanna R. R., Buffalo, N. Y.
Froemke, F. W., Auditor and Cashier.....	Green Bay, Winona & St. Paul R. R., Green Bay, Wis.
Frost, W. A., Auditor.....	Mexican Central Ry., Mexico.
*Gardner, C. W., Auditor.....	Minneapolis, St. Paul & Sault Ste. Marie Ry., Minneapolis, Minn.
Garnsey, C., Jr., Auditor.....	Kansas City, Memphis & Birmingham R. R., Memphis, Tenn.

Greene, J. D., Auditor Disbursements.....	Pennsylvania K. K., Philadelphia, Pa.
*Griggs, G. B., Ticket Auditor.....	Boston & Albany R. R., Boston, Mass.
Hacker, W., Auditor.....	Canal & Coal Co.'s Pennsylvania R. R., Philadelphia, Pa.
*Hamer, J., Chief Clerk.....	San Antonio & Aransas Pass Ry., San Antonio, Tex.
Hancock, H. W., Auditor of Coal Traffic.....	Philadelphia & Reading R. R., Philadelphia, Pa.
*Hanna, D. B., Treasurer.....	Manitoba & North-Western Ry., Winnipeg, Man.
*Harner, J. T., Assistant to President and Comptroller.....	Mexican Central Ry., Boston, Mass.
Hayden, J. T., Traveling Auditor.....	Lake Shore & Michigan Southern Ry., Cleveland, O.
Haydon, Sydney J., Auditor.....	Louisville, Evansville & St. Louis Consolidated R. R., Evansville, Ind.
*Healy, F. A., General Auditor.....	South Carolina & Georgia R. R. Co., Charleston, S. C.
Healy, W. J., Chief Clerk Freight Accounts.....	Atchison, Topeka & Santa Fé R. R., Topeka, Kan.
Hedger, C. G., Comptroller.....	Missouri, Kansas & Texas Ry., 45 Wall Street, New York.
*Hendry, J. A., Assistant Treasurer.....	Mexican Central Ry., City of Mexico.
Hewitt, P. A., Auditor.....	Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.
Hill, Chas. R., Traveling Auditor.....	Atlantic & Pacific R. R., Albuquerque, N. M.
*Hill, K. H., Auditor.....	Lake Shore & Michigan Southern Ry., Cleveland, O.
*Hill, R. T., Secretary.....	Pittsburg, Chartiers & Youghiogheny Ry., Pittsburg, Pa.
*Hillyer, Carlton, Auditor.....	Georgia R. R., Augusta, Ga.
Hinckley, N. B., Auditor.....	Chicago, Burlington & Northern Ry., St. Paul, Minn.
*Hobbs, G. S., Auditor.....	Southern Ry., Washington, D. C.
Hoffman, F., Auditor.....	The Erie & Western Trans'n Co., Philadelphia, Pa.
Holden, J. F., Auditor.....	Choctaw, Oklahoma & Gulf R. R., So. McAlester, Indian Territory.

- Hopkins, O. G., Auditor..... Oregon Pacific R. R., Corvallis, Ore.  
 \*Howard, D. B., Auditor..... Wabash R. R., St. Louis, Mo.  
 \*Howe, J. C., Auditor..... St. Louis & Eastern R. R., St. Louis, Mo.  
 Howe, S. O., Assistant Treasurer and Assistant Secretary Chicago & North-Western Ry., New York City.  
 Hull, F. W., General Accountant..... Red, White & Midland Lines, Arlington Place, Buffalo, N. Y.  
 \*Hum, D. Jr., Secretary and Auditor..... Pittsburgh, Shenango & Lake Erie R. R., Meadville, Pa.  
 \*Hunter, J. C., Assistant Freight Auditor..... Sioux City & Pacific R. R., Chicago, Ill.  
 \*Hunter, Thos. J., Auditor..... Western Ry. of Alabama, Atlanta, Ga.  
 \*Hunter, Andrew, Jr., Auditor..... Baltimore, Chesapeake & Atlantic Ry., Baltimore, Md.  
 \*Irving, J. P., Auditor and Cashier..... Chicago, Ft. Madison & Des Moines Ry., Ft. Madison, Iowa.  
 Jameson, M. C., Comptroller..... Norfolk & Western R. R., Philadelphia, Pa.  
 Jernigan, J. P., Auditor..... Norfolk Southern R. R., Norfolk, Va.  
 Johnson, S. C., General Auditor..... St. Louis Southwestern Ry. System, St. Louis, Mo.  
 \*Johnston, E. R., Auditor..... Old Dominion S. Co., Box 2170, New York.  
 \*Jones, D., Comptroller..... Philadelphia & Reading R. R., Philadelphia, Pa.  
 \*Jones, L. A., Auditor..... New Orleans & Northeastern Ry., Alabama & Vicksburg Ry., Vicksburg, Shreveport & Pacific Ry., New Orleans, La.  
 Jones, W. R., Secretary and Treasurer..... Richmond & Petersburg and Petersburg R. Rs., Richmond, Va.  
 \*Joslin, A. D., Auditor of Passenger Receipts..... Illinois Central R. R., Chicago, Ill.  
 \*Justice, Jefferson, Auditor Freight Receipts..... Pennsylvania R. R., Philadelphia, Pa.  
 \*Kearsley, Wm. K., Assistant Auditor..... Ohio Southern R. R., Springfield, O.  
 Kelly, J. W., Auditor..... South Florida R. R., Sanford, Fla.  
 Kelsey, Chauncey, Auditor..... Chicago & Alton R. R., Chicago, Ill.  
 \*Kennedy, T. W., Auditor..... Merchants & Miners Transportation Co., Baltimore, Md.  
 \*Kerr, J. P., Auditor..... Northern Central Ry., Baltimore, Md.  
 Kidd, George, Auditor..... Houston & Texas Central Ry., Houston, Texas.  
 Kimbell, R. E., Chief Clerk Freight Accounts..... St. Louis Southwestern Ry. System, St. Louis, Mo.  
 Kirk, J. L., Auditor..... Pittsburgh & Western Ry., Allegheny, Pa.

- Kirkman, M. M., Second Vice-President..... Chicago & North-Western Ry., Chicago, Ill.  
 Klink, George T., Auditor Disbursements..... Southern Pacific Co. (Pacific System), San Francisco, Cal.  
 Knipe, O. A., Auditor Coal Freight Receipts..... Pennsylvania R. R., Philadelphia, Pa.  
 \*Kochersperger, H. M., Comptroller..... New York, New Haven & Hartford R. R., New Haven, Conn.  
 Krebs, Con. F., Auditor..... Chesapeake, Ohio & Southwestern R. R., Louisville, Ky.  
 Kruthoffer, E. E., Freight Accountant..... Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.
- \*Landgraf, J., Jr., Auditor..... Toledo & Ohio Central Ry., Toledo, O.  
 Lauck, I. S., Auditor Disbursements..... Atchison, Topeka & Santa Fé R. R., Topeka, Kan.  
 Law, Jno., Paymaster and Accountant..... Ausable & Northwestern R. R., Ausable, Mich.  
 \*Le Grand, Spencer, Asst. Auditor..... Norfolk & Carolina Ry., Norfolk, Va.  
 Lippold, Chas. G., Auditor..... Southern Iron Car Line, Atlanta, Ga.  
 Lishawa, G. W., Auditor..... Cincinnati, Hamilton & Dayton R. R., Cincinnati, O.  
 \*Little, Stephen, Comptroller..... Denver & Rio Grande Ry., New York.  
 Long, L., Auditor..... Birm., Sheff. & Tenn. River Ry., Sheffield, Ala.  
 \*Loop, C. L., General Auditor..... Southern Express Co., Chattanooga, Tenn.  
 Lucas, F. G., General Auditor..... Central Vermont R. R., St. Albans, Vt.  
 \*Lyon, J. M., Auditor Freight Receipts..... Pennsylvania Co., Pittsburgh, Pa.
- \*Macfarland, W. H., Auditor..... Georgia & Alabama Ry., Americus, Ga.  
 Mahl, Wm., Assistant to President..... Southern Pacific Co., New York.  
 \*Maney, J. D., Comptroller..... Nashville, Chattanooga & St. Louis R. R., Nashville, Tenn.  
 Martenis, J. W., Traffic Manager and Auditor..... Wilmington, Newbern & Norfolk Ry., 68 Broad St., New York City.  
 Martin, M. P., Assistant General Auditor..... Northern Pacific Ry., St. Paul, Minn.  
 Matthews, S. C., Auditor..... Chicago, Rock Island & Pacific Ry., Chicago, Ill.  
 Maurer, T. D., Auditor..... New York & Long Branch R. R., Long Branch, N. J.  
 Maury, W. L., Auditor..... International & Great Northern R. R., Palestine, Tex.  
 \*Messick, Charlton, Chief Clerk Ticket Accounts..... St. Louis Southwestern Ry. System, St. Louis, Mo.  
 \*McBain, R. V., Chief Clerk Freight Accounts..... New England R. R., Boston, Mass.

McEvey, A., Assistant Comptroller.....	Pennsylvania Co., Pittsburgh, Pa.
McFarlane, H. W., Assistant Ticket Auditor.....	Chicago & North-Western Ry., Chicago, Ill.
*McGuire, C. W., Auditor.....	Peoria, Decatur & Evansville Ry., Evansville, Ind.
McIntyre, D. C., General Agent.....	Detroit & Cleveland Steam Navigation Co., Cleveland, O.
*McIver, R. S., Auditor of Receipts.....	Plant System, Savannah, Ga.
McKee, H. H., Auditor of Disbursements.....	Plant System, Savannah, Ga.
McKnight, T. H. B., Treasurer.....	Pennsylvania Co., Pittsburgh, Pa.
McKibben, J. F. H., Auditor.....	Atchison, Topeka & Santa Fé R. R., Topeka, Kan.
*McKinlay, D. A., Auditor.....	St. Paul & Duluth R. R., St. Paul, Minn.
*McLeod, Wm., Auditor.....	Augusta & Knoxville R. R., Augusta, Ga.
McNair, S. Y., Auditor.....	Ohio Southern R. R. and Cleveland, Akron & Col. Ry., Cleveland, O.
*McQuilkin, Isaac, Comptroller.....	Lehigh Valley R. R., Philadelphia, Pa.
Mellersh, Thos., Secretary and Auditor.....	San Francisco & Northern Pacific Ry., San Francisco, Cal.
*Merriam, A. B., Auditor.....	Findlay, Ft. Wayne & Western Ry. Co., Ft. Wayne, Ind.
Meheany, R. R., Secretary and Auditor.....	Grand Rapids & Indiana R. R., Grand Rapids, Mich.
Millener, C. A., Auditor.....	The Bay of Quinte Ry. & Nav. Co., Deseronto, Ont.
*Miller, J. C., Freight Auditor.....	Union Pacific Ry., Boston, Mass.
*Mills, E. W., Auditor.....	Boston & Albany R. R., Boston, Mass.
*Miner, W. E., Auditor Freight Traffic.....	Port Royal & Augusta Ry., Port Royal, S. C.
*Morel, C. T., Comptroller.....	Central R. R. of N. J., New York.
*Morrow, J. W., Auditor Disbursements.....	Plant System, Savannah, Ga.
Morton, A. S., Assistant Auditor.....	Southern Ry. Co., Washington, D. C.
Murphy, E. R., Auditor.....	Northern Pacific Ry., St. Paul, Minn.
Murphy, J. P., Auditor.....	Denver & Rio Grande R. R., Denver, Colo.
	Union Transfer Co., Philadelphia, Pa.
*Nash, Henry T., Auditor.....	St. Louis, Alton & Terre Haute, St. Louis, Mo.
Nay, Frank, Chief Clerk to General Auditor.....	St. Louis Southwestern Ry. System, St. Louis, Mo.
*Newton, W. P., Assistant Auditor.....	St. Louis & San Francisco R. R., St. Louis, Mo.
*Nicholson, Wm., Auditor.....	Fall Brook Ry., Corning, N. Y.

- O'Connell, Wm., Auditor of Receipts.....Missouri, Kansas & Texas Ry., St. Louis, Mo.  
 Ogden, I. G., Comptroller.....Canadian Pacific Ry., Montreal, Quebec.  
 \*Oyer, A. D., Assistant Freight Auditor .....Chicago & North-Western Ry., Chicago, Ill.
- \*Park, W. H., Auditor.....Cleveland, Loraine & Wheeling R. R., Cleveland, O.  
 Parker, A. D., Auditor.....Union Pacific, Denver & Gulf Ry., Denver, Colo.  
 Parsons, W. F., Ticket Accountant.....Michigan Central R. R., Detroit, Mich.  
 Peden, A. G., General Auditor.....Canada Atlantic Ry., Ottawa, Can.  
 \*Penfold, A. D., General Auditor .....Merchants' Despatch Transportation Co., 335 Broadway, N. Y.  
 Penny, H. L., Auditor Disbursements.....Canadian Pacific Ry., Montreal, Quebec.  
 \*Plant, A. H., Auditor.....Memphis & Charleston R. R., Memphis, Tenn.  
 \*Pollock, G. J., General Auditor .....Missouri, Kansas & Texas Ry., St. Louis, Mo.  
 Pope, W. W., Auditor.....Gulf, Colorado & Santa Fe Ry., Galveston, Tex.  
 \*Potter, R. L., Auditor Ticket Accts.....C. & O. R. R., Chicago, Ill.  
 \*Post, O. C., Auditor .....Minneapolis & St. Louis Ry., Minneapolis, Minn.  
 Price, J. E., Auditor Disbursements.....Philadelphia & Reading R. R., Philadelphia, Pa.  
 Pryor, E. B., Assistant Auditor.....Wabash R. R., St. Louis, Mo.  
 Purdy, W. G., Vice-President, Secretary and Treasurer.....Chicago, Rock Island & Pacific Ry., Chicago, Ill.
- \*Quarles, C. H., Auditor Passenger Traffic .....Philadelphia & Reading R. R., Philadelphia, Pa.  
 \*Quarrier, Cushman, Comptroller.....Louisville & Nashville R. R., Louisville, Ky.
- \*Randall, W., Freight and Ticket Auditor .....Burlington & Missouri River R. R., Omaha, Neb.  
 Ransom, W. C., Auditor.....Saginaw, Tuscola & Huron R. R., Saginaw, Mich.  
 \*Reed, G. W., Auditor.....Delaware River, R. R., Woodbury, N. J.  
 Renner, J. W., Comptroller.....Pennsylvania Co., Pittsburgh, Pa.  
 \*Reynolds, E. M., Auditor.....Lehigh & Hudson River Ry., Warwick, N. Y.  
 Riach, W. A., General Auditor.....Atlantic Coast Line, Wilmington, N. C.



## ROLL OF MEMBERS.

(NOTE.—An asterisk (\*) preceding the name indicates that the member was present at the New York meeting.)

(NOTE.—The Secretary will be under obligations to members if they will advise him of any inaccuracies in names, titles, names of companies, addresses, etc., in these lists.)

Abbett, H. M., Treasurer.....	Atlanta & West Point R. R., Atlanta, Ga.
Adams, D., Auditor.....	Wheeling & Lake Erie Ry., Toledo, O.
Anderson, Cooper, Auditor.....	Rio Grande Southern R. R., Denver, Colo.
* Anderson, Isaac, Auditor Disbursements.....	Illinois Central R. R., Chicago, Ill.
Anderson, K., Auditor Disbursements.....	Union Pacific Ry., Omaha, Neb.
* Anderson, S., First Chief Accountant, A. P. R.'s.....	Pennsylvania R. R., Philadelphia, Pa.
* Armstrong, F. W., Auditor.....	Carrabelle, Tallahassee & Georgia R. R., Tallahassee, Fla.
Atwood, C. M., Auditor Passenger Receipts.....	Atchison, Topeka & Santa Fe R. R., Topeka, Kan.
Baird, Selden N., Auditor.....	Everett & Monte Cristo Ry., Everett, Wash.
* Barber, M. E., Auditor.....	Boston & Albany R. R., Boston, Mass.
* Barker, Enoch, Auditor.....	Brooklyn Annex, foot of Fulton St., Brooklyn, N. Y.
Bartlett, F. A., Assistant Ticket Auditor.....	Chicago & North-Western Ry., Chicago, Ill.
* Bartol, J., Auditor.....	Valley R. R., Cleveland, O.
Bechel, W. T., Auditor.....	Pacific Express Co., Omaha, Neb.
Bedison, Wm. L., Auditor.....	Omaha & St. Louis Ry., Council Bluffs, Ia.
Benson, E. S., General Auditor.....	Oregon Railway & Navigation Co., Portland, Ore.
* Bentley, Foster, General Accountant.....	Hoosac Tunnel Fast Freight Line, Chicago, Ill.
Bentley, H. E., Traveling Auditor.....	Central Vermont R. R., St. Albans, Vt.
* Berger, R. E., Chief Clerk Freight Accounts.....	Wabash R. R., St. Louis, Mo.
Bidgood, R. W., Auditor.....	Cape Fear & Vaidkin Valley Ry., Fayetteville, N. C.
Bierck, A. B., Chief Clerk Auditor.....	Long Island R. R., Long Island City, N. Y.
* Bigoney, D. W., Auditor Disbursements.....	Erie R. R., New York City.
* Bird, C. D., Freight Auditor.....	Chicago, Burlington & Quincy R. R., Chicago, Ill.
Bissell, F. M., Auditor.....	Empire Line, Philadelphia, Pa.

- \*Boak, T. D., Accountant.....Wagner Palace Car Co., New York City.
- \*Booth, G. W., General Auditor.....Baltimore & Ohio R. R., Baltimore, Md.
- \*Branch, J. W., Auditor Agents and Conductors' Accts.....Fremont, Elkhorn & Missouri Valley R. R., Chicago, Ill.
- \*Brine, F. M., Ticket Accountant.....Cleve., Cin., Chicago & St. L. Ry., Cincinnati, O.
- \*Broeksmitt, J. C., Auditor.....Burlington, Cedar Rapids & Northern Ry., Cedar Rapids, Ia.
- \*Brooksmitt, W. F., Freight Auditor.....Burlington, Cedar Rapids & Northern Ry., Cedar Rapids, Ia.
- \*Bronson, C. H., Auditor.....Pittsburgh & Lake Erie R. R., Pittsburgh, Pa.
- \*Brown, S. G., Assistant Auditor.....Wisconsin Central Lines, Milwaukee, Wis.
- \*Brown, T. F., Auditor.....Allegheny Valley R. R., Pittsburgh, Pa.
- \*Brownell, J. B., Chief Clerk.....Delaware & Hudson Canal Co., Albany, N. Y.
- \*Bulkeley, H. D., Comptroller.....Baltimore & Ohio R. R., Baltimore, Md.
- \*Bulkeley, H. W., Auditor.....West Virginia & Pittsburgh Ry., Weston, W. Va.
- \*Burt, A. J., Auditor.....Michigan Central R. R., Detroit, Mich.
- Byrne, John J., Auditor.....Southern California Ry., Los Angeles, Cal.
- \*Campbell, E. P., Auditor Traffic.....Erie R. R., New York City.
- Cariss, Wm. Jr., Secretary and Auditor.....New York, Phila. & Norfolk R. R., 305 Walnut St., Philadelphia, Pa.
- \*Carlsen, J., Auditor and Cashier.....Long Island R. R., Long Island City, L. I.
- \*Carroll, L. S., Gen'l Traveling Auditor.....Fremont, Elkhorn & Mo. V. R. R., 22 Fifth Avenue, Chicago.
- Carter, C. M., Auditor.....Hannibal & St. Joseph R. R., St. Joseph, Mo.
- \*Cassidy, P. H., Auditor.....Staten Island Rapid Transit Co., New York City.
- Chambers, W. H., Auditor.....Florida East Coast Ry., St. Augustine, Fla.
- \*Chapman, S., General Auditor.....Interoceanic R. R. of Mexico, Apartado 105, Ciudad Mexico.
- \*Clark, M. J., Secretary and Auditor.....Chicago & Western Indiana R. R., Chicago, Ill.
- \*Clifford, J. O., Freight Auditor.....Chicago & North-Western Ry., Chicago, Ill.
- \*Clune, G. H., Auditor and Treasurer.....Rochester & Pittsburgh Coal & Iron Co., Rochester, N. Y.
- \*Collier, J. J., Secretary and Treasurer.....Ohio River & Charleston Ry., Philadelphia, Pa.
- \*Collord, Jas., Assistant Auditor.....Fall Brook Ry., Corning, N. Y.
- \*Colman, W. M., Chief Clerk Ticket Accounts.....Ft. Worth & Denver C. Ry., Ft. Worth, Tex.
- Cool, C. W., Freight and Ticket Auditor.....Winona & South-Western Ry., Winona, Minn.
- Cooper, S. C., Tr. & Gen. Accountant.....Savannah, Americus & Mont. Ry., Americus, Ga.

Copland, G., Comptroller .....	Lexington & Eastern Ry., Lexington, Ky.
*Copperstone, D. C., Assistant Auditor of Disbursements .....	Pennsylvania Co., Pittsburgh, Pa.
*Covett, C. S., Assistant Auditor Passenger Receipts .....	Pennsylvania Co., Pittsburgh, Pa.
*Cox, Jos. E., Auditor .....	Richmond, Fredericksburg & Potomac Ry., Richmond, Va.
*Coxe, Jos. W., Auditor .....	Norfolk & Western R. R., Roanoke, Va.
Craig, Jos. H., Auditor .....	Louisville, New Albany & Chicago Ry., Chicago, Ill.
Cramer, J. L., Auditor Disbursements .....	Great Northern Ry. Line, St. Paul Minn.
*Crosby, G. H., Freight Auditor .....	Chicago, Rock Island & Pacific R. R., Chicago, Ill.
*Crump, F. H., Assistant Auditor .....	Alabama Gt. Southern R. R., Washington, D. C.
Cuddeback, A. T., Chief Traveling Auditor .....	Erie R. R., New York City.
*Culver, A. I., Assistant Comptroller .....	Delaware & Hudson Canal Co., New York City.
Cunningham, E. F., Assistant Comptroller .....	Central R. R. of Georgia, Savannah, Ga.
*Curry, E., Treasurer .....	Staten Island Rapid Transit R. R. Co., New York, N. Y.
Curry, J. P., Auditor .....	New York, Chicago & St. Louis R. R., Cleveland, O.
*Davis, C. H., Comptroller .....	Cincinnati, New Orleans & Texas Pac. Ry., Cincinnati, O.
Davis, D. D., Auditor .....	Toledo, St. Louis & Kansas City R. R., Toledo, O.
*Davison, W. M., Auditor .....	Adams Express Co., Penn. Div., Philadelphia, Pa.
*Deeds, A. P., Auditor .....	Zanesville & Ohio River Ry., Zanesville, O.
*Delf, A. E., Auditor .....	Duluth, S. Shore & Atlantic Ry., Marquette, Mich.
*Dennison, J. E., Auditor .....	Mexican International R. R., Eagle Pass, Tex.
*Denniston, J. T., Auditor .....	Star Union Line, Pittsburgh, Pa.
*Dickinson, W. J., Auditor of Receipts .....	Louisville & Nashville R. R., Louisville, Ky.
Dinke, J. F., Auditor and Treasurer .....	Buffalo, Rochester & Pittsburgh R. R., Rochester, N. Y.
Dixon, A. R., Auditor .....	Ft. Worth & Rio Grande Ry., Ft. Worth, Tex.
Dodge, P. M., Traveling Auditor .....	Monterey & Mexican Gulf R. R., Monterey, Mex.
Donaldson, Andrew, Third Vice-President .....	Erie R. R., New York City.
*Donaldson, J. P., Secretary and Treasurer .....	Huntington & Broad Top Mountain R. R. & Coal Co., Philadelphia, Pa.
*Doogan, Charles, Freight and Ticket Auditor .....	Chicago, Burlington & Northern R. R., St. Paul, Minn.
*Douglas, A., Auditor .....	St. Louis & San Francisco R. R., St. Louis, Mo.
Dousman, R. S., Assistant General Auditor .....	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Downing, F. T., Chief Clerk Comptroller .....	Pennsylvania R. R., Philadelphia, Pa.

- Downing, R. W., Comptroller..... Pennsylvania R. R., Philadelphia, Pa.  
 \*Draper, F. E., Auditor Freight Receipts..... Great Northern Ry. Line, St. Paul, Minn.  
 \*Drew, J. G., Auditor..... St. Joseph & Grand Island R. R., St. Joseph, Mo.  
 \*Dudley, W. F., Freight Auditor... Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.  
 \*Dudley, W. H., Auditor..... New England R. R., Boston, Mass.  
 \*Duke, F. J., Assistant Treasurer..... Richmond, Fredericksburg & Potomac R. R., Richmond, Va.  
 \*Dunbar, Geo. B., Assistant Auditor..... Kansas City, St. Joseph & Council Bluffs R. R., St. Joseph, Mo.  
 Dunlevy, A. F., Auditor of Disbursements..... Baltimore & Ohio R. R., Baltimore, Md.  
 \*Dunning, A. W., Auditor..... Columbus, Sandusky & Hocking R. R. Co., Columbus, O.  
 Durkee, W. P., Assistant Auditor ..... Burlington & Missouri River R. R., Omaha, Neb.  
 \*Dye, Geo. W., Auditor and Treasurer ..... Jacksonville, Louisville & St. Louis Ry., Jacksonville, Ill.  
 Eager, R. W., Auditor..... Mason City & Ft. Dodge R. R., Mason City, Iowa.  
 Ecker, L. P., Assistant Auditor..... Chesapeake & Ohio Ry., Richmond, Va.  
 \*Edgeworth, M. J., Auditor..... Indiana, Illinois & Iowa R. R., Kankakee, Ill.  
 \*Ecdson, Thos., Freight Accountant..... Michigan Central R. R., Detroit, Mich.  
 \*Everett, F. G., Auditor..... Columbus, Hocking Valley & Toledo Ry., Columbus, O.  
 \*Fairman, F., Auditor of Freight Receipts..... Illinois Central R. R., Chicago, Ill.  
 \*Farrington, R. I., Comptroller..... Great Northern Ry. Line, St. Paul, Minn.  
 \*Fenby, R., Auditor..... Texas & Pacific Ry., Dallas, Tex.  
 \*Filbert, W. J., General Bookkeeper..... Chicago & North-Western Ry., Chicago, Ill.  
 \*Fisher, P. L., Auditor Material and Labor Accounts..... Sioux City & Pacific Ry., Chicago, Ill.  
 Ford, J. S., Comptroller..... Kansas City, Fort Scott & Memphis R. R., Kansas City, Mo.  
 \*Foster, H. D., Auditor of Frt. and Tkt. Accounts..... Chicago, Burlington & Kansas City Ry., St. Joseph, Mo.  
 Frederick, J. K., Chief Clerk Auditor..... The Ft. Worth & Denver City Ry., Fort Worth, Tex.  
 \*Freeborn, F. H., Auditor..... Buffalo & Susquehanna R. R., Buffalo, N. Y.  
 Froenke, F. W., Auditor and Cashier..... Green Bay, Winona & St. Paul R. R., Green Bay, Wis.  
 Frost, W. A., Auditor ..... Mexican Central Ry., Mexico.  
 \*Gardner, C. W., Auditor..... Minneapolis, St. Paul & Sault Ste. Marie Ry., Minneapolis, Minn.  
 Garsey, C., Jr., Auditor ..... Kansas City, Memphis & Birmingham R. R., Memphis, Tenn.

- \*Geddes, T., Auditor.....Rio Grande Western Ry., Salt Lake City, Utah.
- Giddings, A. J., Chief Clerk.....Nickel Plate Through Freight Line, Buffalo, N. Y.
- \*Gillingham, A. J., Assistant Auditor Passenger Receipts, Pennsylvania R. R., Philadelphia, Pa.
- Greene, J. D., Auditor Disbursements.....Pennsylvania R. R., Philadelphia, Pa.
- \*Griggs, G. B., Ticket Auditor.....Boston & Albany R. R., Boston, Mass.
- Hacker, W., Auditor.....Canal & Coal Co.'s Pennsylvania R. R., Philadelphia, Pa.
- \*Hamer, J., Chief Clerk.....San Antonio & Aransas Pass Ry., San Antonio, Tex.
- Hancock, H. W., Auditor of Coal Traffic.....Philadelphia & Reading R. R., Philadelphia, Pa.
- \*Hanna, D. B., Treasurer.....Manitoba & North-Western Ry., Winnipeg, Man.
- \*Harner, J. T., Assistant to President and Comptroller.....Mexican Central Ry., Boston, Mass.
- Hayden, J. T., Traveling Auditor.....Lake Shore & Michigan Southern Ry., Cleveland, O.
- \*Healy, F. A., General Auditor.....Louisville, Evansville & St. Louis Consolidated R. R., Evansville, Ind.
- Healy, W. J., Chief Clerk Freight Accounts.....South Carolina & Georgia R. R. Co., Charleston, S. C.
- Hedge, C. G., Comptroller.....Atchison, Topeka & Santa Fé R. R., Topeka, Kan.
- Hendry, J. A., Assistant Treasurer.....Missouri, Kansas & Texas Ry., 45 Wall Street, New York.
- \*Hewitt, P. A., Auditor.....Mexican Central Ry., City of Mexico.
- Hill, Chas. R., Traveling Auditor.....Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.
- \*Hill, R. H., Auditor.....Atlantic & Pacific R. R., Albuquerque, N. M.
- \*Hill, R. T., Secretary.....Lake Shore & Michigan Southern Ry., Cleveland, O.
- \*Hillyer, Carlton, Auditor.....Pittsburg, Chartiers & Youghiogheny Ry., Pittsburg, Pa.
- \*Hinckley, N. B., Auditor.....Georgia R. R., Augusta, Ga.
- \*Hobbs, G. S., Auditor.....Chicago, Burlington & Northern Ry., St. Paul, Minn.
- Hoffman, F., Auditor.....Southern Ry., Washington, D. C.
- Holden, J. F., Auditor.....The Erie & Western Trans'n Co., Philadelphia, Pa.
- .....Choctaw, Oklahoma & Gulf R. R., So. McAlester, Indian Territory.

Bay of Quinte Ry. & Navig'n Co., Etc.	C. A. Millener, Auditor, Deseronto, Ont.
Bennington & Rutland Ry.	W. G. Shaw, Auditor, North Bennington, Vt.
Birm., Sheff. & Tenn. River Ry.	L. Long, Auditor, Sheffield, Ala.
Blue Line & Canada Southern Line.	Geo. G. Street, General Manager, Rochester, N. Y.
Boston & Albany R. R.	M. E. Barber, Auditor, Boston, Mass.
	G. B. Griggs, Ticket Auditor, Boston, Mass.
	J. C. Miller, Freight Auditor, Boston, Mass.
Brainerd & Northern Minneapolis Ry.	C. W. Schneider, Auditor, Minneapolis, Minn.
Brooklyn Annex.	Enoch Barker, Auditor, Brooklyn, N. Y.
Buffalo, Rochester & Pittsburgh R. R.	J. F. Dinkey, Auditor and Asst. Treasurer, Rochester, N. Y.
Buffalo & Susquehanna R. R.	F. H. Freeborn, Auditor, Buffalo, N. Y.
Burlington & Missouri River R. R.	W. Randall, Freight and Ticket Auditor, Omaha, Neb.
	W. P. Durkee, Assistant Auditor, Omaha, Neb.
Burlington, Cedar Rapids & Northern Ry.	J. C. Brocksmit, Auditor, Cedar Rapids, Iowa.
	W. F. Brocksmit, Freight Auditor, Cedar Rapids, Iowa.
Canada Atlantic Ry.	A. G. Peden, General Auditor, Ottawa, Can.
Canadian Pacific Ry.	I. G. Ogden, Comptroller, Montreal, Quebec.
	H. L. Penny, Auditor Disbursements, Montreal, Quebec.
	J. H. Shearing, Auditor Passenger Receipts, Montreal, Quebec.
Cape Fear & Yadkin Valley Ry.	R. W. Bidgood, Auditor, Fayetteville, N. C.
Carrabelle, Tallahassee & Georgia R. R.	F. W. Armstrong, Auditor, Tallahassee, Fla.
Central R. R. of Georgia.	E. F. Cunningham, Assistant Comptroller, Savannah, Ga.
Central R. R. of New Jersey.	S. M. Williams, Second Vice-President, 143 Liberty St., New York City.
	G. O. Waterman, Aud. Rec. and Disb's, 143 Liberty St., New York City.
	G. Wolf, Auditor Passenger Traffic, 143 Liberty St., New York City.
	W. E. Miner, Auditor Freight Traffic, 143 Liberty St., New York City.
Central Vermont R. R.	E. G. Lucas, General Auditor, St. Albans, Vt.
	H. E. Bentley, Traveling Auditor, St. Albans, Vt.

Chesapeake & Ohio Ry .....	L. F. Sullivan, Auditor, Richmond, Va.
Chesapeake, Ohio & Southwestern R. R. ....	L. P. Ecker, Assistant Auditor, Richmond, Va.
Chicago & Alton R. R. ....	Con. F. Krebs, Auditor, Louisville, Ky.
Chicago & Eastern Illinois Ry. ....	C. Kelsey, Auditor, Chicago, Ill.
Chicago & Northern Pacific Ry. ....	H. A. Rubidge, Secretary and Auditor, Chicago, Ill.
Chicago & North-Western Ry. ....	E. Shearson, Auditor, Chicago, Ill.
	M. M. Kirkman; Second Vice-President, Chicago, Ill.
	S. O. Howe, Assistant Treasurer and Ass't Secretary, New York City.
	W. F. Van Bergen, Ticket Auditor, Chicago, Ill.
	F. A. Bartlett, Assistant Ticket Auditor, Chicago, Ill.
	J. O. Clifford, Freight Auditor, Chicago, Ill.
	H. W. McFarlane, Assistant Ticket Auditor, Chicago, Ill.
	A. D. Oyer, Assistant Freight Auditor, Chicago, Ill.
	W. J. Filbert, General Bookkeeper, Chicago, Ill.
	W. J. Schatz, Auditor R. R. Accounts, Chicago, Ill.
Chicago & Western Indiana R. R. ....	M. J. Clark, Secretary and Auditor, Chicago, Ill.
Chicago & West Michigan Ry. ....	U. B. Rogers, Auditor, Muskegon, Mich.
Chicago, Burlington & Kansas City Ry. ....	H. D. Foster, Auditor Freight and Ticket Accounts, St. Joseph, Mo.
Chicago, Burlington & Northern Ry. ....	N. B. Hinckley, Auditor, St. Paul, Minn.
	C. Doogan, Freight and Ticket Auditor, St. Paul, Minn.
Chicago, Burlington & Quincy Ry. ....	C. I. Sturgis, General Auditor, Chicago, Ill.
	C. D. Bird, Freight Auditor, Chicago, Ill.
	R. L. Porter, Auditor Ticket Accts.
Chicago, Ft. Madison & Des Moines Ry. ....	J. P. Irving, Freight Auditor, Madison, Iowa.
Chicago, Milwaukee & St. Paul Ry. ....	W. N. D. Winne, General Auditor, Chicago, Ill.
	W. F. Dudley, Freight Auditor, Chicago, Ill.
	P. Tyrrell, Ticket Auditor, Chicago, Ill.
Chicago, Peoria & St. Louis R. R. ....	W. D. Tucker, Auditor, Springfield, Ill.
Chicago, Rock Island & Pacific Ry. ....	W. G. Purdy, Vice-President, Secretary and Treasurer, Chicago, Ill.
	S. C. Mathews, Auditor, Chicago, Ill.
	G. H. Crosby, Freight Auditor, Chicago, Ill.
	A. Temple, Ticket Auditor, Chicago, Ill.

Chicago, St. Paul, Minneapolis & Omaha Ry .....	L. A. Robinson, Auditor, St. Paul, Minn.
Choctaw, Oklahoma & Gulf R. R. ....	J. F. Holden, Auditor, So. McAlester, Indian Territory.
Cincinnati, Hamilton Dayton Ry .....	G. W. Lishawa, Auditor, Cincinnati, O.
Cincinnati, New Orleans & Texas Pacific Ry .....	C. H. Davis, Comptroller, Cincinnati, O.
Cleveland, Cincinnati, Chicago & St. Louis Ry .....	P. A. Hewitt, Auditor, Cincinnati, O.
	F. M. Brine, Ticket Accountant, Cincinnati, O.
	E. E. Kruthoffer, Freight Accountant, Cincinnati, O.
Cleveland, Loraine & Wheeling R. R. ....	W. H. Park, Auditor, Cleveland, O.
Columbus, Hocking Valley & Toledo R. R. ....	F. B. Everett, Auditor, Columbus, O.
Columbus Southern Ry .....	W. C. Waters, Auditor and Assistant Treasurer, Columbus, Ga.
Columbus, Sandusky & Hocking R. R. Co. ....	A. W. Dunning, Auditor, Columbus, O.
Cumberland Valley Ry .....	W. L. Ritchey, Auditor, Chambersburg, Pa.
Delaware & Hudson Canal Co. ....	A. I. Culver, Assistant Comptroller, New York City.
Delaware River R. R. ....	J. B. Brownell, Chief Clerk, Albany, N. Y.
Denver & Rio Grande R. R. ....	G. W. Reed, Auditor, Woodbury N. J.
	Stephen Little, Comptroller, New York City.
	E. R. Murphy, Auditor, Denver, Colo.
Duluth, So. Shore & Atlantic Ry .....	A. E. Delf, Auditor, Marquette, Mich.
Elgin, Joliet & Eastern Ry., Chicago, Ill. ....	F. W. Sutton, Auditor, Chicago.
Empire Line .....	F. M. Bissell, Auditor, Philadelphia, Pa.
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 Ogden, I. G., Comptroller.....Canadian Pacific Ry., Montreal, Quebec.  
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 Parsons, W. F., Ticket Accountant .....Michigan Central R. R., Detroit, Mich.  
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 \*Penfold, A. D., General Auditor .....Merchants' Despatch Transportation Co., 335 Broadway, N. Y.  
 Penny, H. L., Auditor Disbursements .....Canadian Pacific Ry., Montreal, Quebec.  
 \*Plant, A. H., Auditor.....Missouri, Kansas & Texas Ry., Memphis, Tenn.  
 \*Pollock, G. J., General Auditor .....Missouri, Kansas & Texas Ry., St. Louis, Mo.  
 Pope, W. W., Auditor.....Gulf, Colorado & Santa Fe Ry., Galveston, Tex.  
 \*Potter, R. L., Auditor Ticket Accts. ....C. & O. R. R., Chicago, Ill.  
 \*Post, O. C., Auditor .....Minneapolis & St. Louis Ry., Minneapolis, Minn.  
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 Southard, F. B., Auditor Passenger Accounts..... Union Pacific Ry., Omaha, Neb.  
 \*Spangler, H. S., Chief Clerk Freight Accounts..... Southern Pacific Co., New Orleans, La.  
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Merchants' Despatch Transportation Co.....	A. D. Penfold, General Auditor, 335 Broadway, N. Y.
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- \*Broeksmid, W. F., Freight Auditor.....Burlington, Cedar Rapids & Northern Ry., Cedar Rapids, Ia.
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- \*Brown, T. F., Auditor.....Allegheny Valley R. R., Pittsburgh, Pa.
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 \*Hewitt, P. A., Auditor.....Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.  
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 \*Hill, R. H., Auditor.....Lake Shore & Michigan Southern Ry., Cleveland, O.  
 \*Hill, R. T., Secretary.....Pittsburg, Chartiers & Voughghieny Ry., Pittsburg, Pa.  
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